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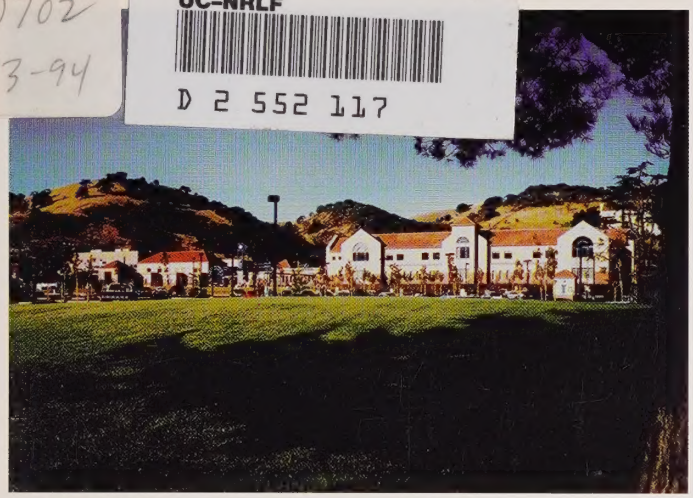

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# County of Contra Costa, California

## Comprehensive Annual Financial Report

**Fiscal Year Ended June 30, 1994**

**Kenneth J. Corcoran**
**Auditor–Controller**

Credits:

Front Cover
Upper left hand corner going clockwise:

1. Alhambra High School, Martinez
Architects: Hardison, Komatsu, Ivelich & Tucker
Photograph courtesy of John Sutton, Architectural Photography
8 Main Street, Point San Quentin, CA 94964

2. Bishop Ranch, Building 8, San Ramon
Photograph courtesy of Sunset Development Corporation

3. BART train traveling between Lafayette and Walnut Creek
Photograph courtesy of Bay Area Rapid Transit District

4. Aerial view of Chevon, Richmond's long wharf
Photograph courtesy of Chevron USA, Inc.

5. Morrison Knudsen's Pittsburg, California plant where
BART and CALTRANS cars are being built
Photograph courtesy of Morrison Knudsen

Back Cover

Resident of Lindsay Museum, Walnut Creek
Photograph courtesy of Lindsay Museum

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County of Contra Costa, California

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

**Fiscal Year Ended June 30, 1994**

**Kenneth J. Corcoran, Auditor–Controller**

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COUNTY OF CONTRA COSTA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

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# INTRODUCTORY SECTION

# Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

625 Court Street
Martinez, California 94553-1282

Telephone (510) 646-2181
Fax (510) 646-2649

Kenneth J. Corcoran
Auditor-Controller

Judith A. Van Note
Assistant Auditor-Controller

November 30, 1994

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1993–94 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor–Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and its financial transactions. The CAFR is organized into three sections:

--The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

--The Financial Section includes the audited general–purpose financial statements, its notes thereto, supporting schedules necessary to fairly present the financial position and

the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors' report on the general-purpose financial statements.

--The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all the funds and account groups of the primary government as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. By this definition, the reporting entity includes three separate legal entities: Contra Costa County Public Facilities Corporation, Housing Authority of Contra Costa County (included as of and for the year ended March 31, 1994) and the Contra Costa County Employees Retirement Association (included as of and for the year ended December 31, 1993). The reporting entity excludes certain separate legal entities which are autonomous organizations that handle their own fiscal affairs and for which the Board of Supervisors is not financially accountable. Accordingly, they are not included in the accompanying general-purpose financial statements, except for their assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full-range of services contemplated by statute. These services include public protection, highways and streets, sanitation, health and social services, planning and zoning, and general-administrative services.

## ECONOMIC CONDITIONS AND OUTLOOK

California's recession bottomed out in November of 1993 after losing 700,000 jobs to defense cuts and government and corporate downsizing. Since that time 110,000 new jobs have been added and 200,000 are expected to be added in the next year. According to First Interstate Bank's chief economist Lynn Reaser, California could replace all of the lost jobs by 1997, but in many cases, the new positions will be at lower salary levels.

To obtain $7 billion in loans this year, the State agreed to a budget "trigger" that imposes across-the-board cuts if cash reserves drop $430 million below projections. The State Controller announced November 15, 1994, that these cuts will not be required due to savings in welfare and

education due to slowing enrollments and higher revenues than expected in bank and corporation taxes, personal income and sales taxes. This was good news to local governments because they will be spared the impact of additional cuts in State funding for mandated functions during the 1994–95 fiscal year.

The State's jobless rate in June, 1994, was 8.3% as compared to the national rate of 6.0%. This rate is indicative of a slower economic recovery in California than has been experienced in the rest of the country. This lag is primarily due to the significance of defense spending cuts on our heavy manufacturing and electronic industries. Contra Costa County's June, 1994, jobless rate of 6.5% represents a decline from the 7.0% rate in June, 1993. This rate is significantly lower than the State average of 8.3% and reflects the diversity of the County's economic base.

## MAJOR INITIATIVES

Effective March 31, 1994, Supervisor Sunne McPeak retired from the Board of Supervisors after 15 years of service. Governor Pete Wilson appointed Mark DeSaulnier as District IV Supervisor Designate to fill McPeak's unexpired term. Supervisor Tom Powers, from District I, announced in January that he would not be running for a fifth term. In the November 8, 1994, general election, Mark DeSaulnier and Jim Rogers were elected to seats IV and I, respectively and will take office in January, 1995.

In December, 1993, the County began requiring participation in a fingerprint imaging system by all general assistance applicants. The imaging system is called AFFIRM (Automated Fingerprint Imaging Recording and Match System). AFFIRM is currently in use in Los Angeles and Alameda counties; Orange and San Francisco counties are pursuing implementation also. This system uses a process where computer images are made of both index fingers with an electronic scanner and stored in a data base. As new fingerprints are added they are matched against other fingerprint computer images in the data base. The data base for matching Contra Costa general assistance applicants/recipients will include Alameda and Contra Costa applicants/recipients. At such time as San Francisco begins implementation, the system will include those fingerprints as well. The County's goal in implementing AFFIRM is to prevent fraudulent multiple general assistance claims.

The County formed a communications task force in April, 1994, with its mission being

to operate and maintain the County's voice and data communications systems to maximize the effectiveness of its services to Contra Costa County citizens. The task force was charged with several long term goals: 1) To assure the reliability of communications systems on a day–to–day basis and in times of emergency. 2) To provide appropriate access to the information necessary to serve the public. 3) To develop and achieve county–wide consistency in communications guidelines, standards and policies. 4) To develop flexible communications systems that include various technologies and that stress compatibility. 5) To assure appropriate security of communications systems. 6) To establish a process for periodic review of the communications goals, guidelines, standards and current systems, in light of changing technology, requirements and available funding.

The Board of Supervisors, acting as the governing board of County fire districts adopted and filed a Resolution of Application with the Local Agency Formation Commission (LAFCO) for approval of boundary reorganization annexing to the Contra Costa County Fire Protection District all territory presently within the Oakley, Pinole, Riverview and West County Fire Protection Districts and a portion of the territory of the Bethel Island Fire Protection District. After public hearings LAFCO approved the reorganization. The effective date of the consolidation was July 1, 1994. The purpose of the consolidation was to reduce administrative staff and costs and to facilitate more efficient deployment of fire suppression resources.

## FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

## Budgetary Controls

Using the County's automated accounting system the Auditor–Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or over–realized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year–end fund balance, along with projected revenues, become available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, 1994, and are reappropriated as part of the following year's budget.

## General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the special districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $792.5 million in 1993–94, an increase of 0.4% from 1992–93, ( 1992–93 restated to include Housing Authority). The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

| Revenue Source | Amount | Percent of Total | Increase (Decrease) From 1992–93 | Percent Change |
|---|---|---|---|---|
| Taxes | $ 173,384 | 21.9% | $ (53,181) | (23.5)% |
| Licenses, permits, and franchise fees | 12,529 | 1.6 | (1,916) | (13.3) |
| Fines, forfeitures, and penalties | 12,654 | 1.6 | 5,926 | 88.1 |
| Use of money and property | 27,953 | 3.5 | (1,809) | (6.1) |
| Aid from other governmental agencies | 448,668 | 56.6 | 38,250 | 9.3 |
| Charges for current services | 102,545 | 12.9 | 9,679 | 10.4 |
| Other revenues | 14,750 | 1.9 | 6,443 | 77.6 |
| Total | $ 792,483 | 100.0% | $ 3,392 | 0.4% |

County–wide assessed valuations increased 3.3% to $63.4 billion from $61.4 billion the preceding year. However, the State, for the second year, passed legislation which reallocated property tax dollars from counties, cities, redevelopment agencies and special districts. The effect on the County General Fund and Board governed special districts was a shift of approximately $58.8 million in property tax revenues to school districts. The cummulative impact of property tax transfers to schools has been approximately $78.4 million.

The 13.3% decline in licenses, permits, and franchise fees was due equally to reductions in landfill franchise fees and flood control project permit fees. Fluctuation in permit fees are common and are related to the level of new construction. The landfill franchise fee declined because of a Supreme Court decision requiring competition amongst landfill operators. Subsequently, some waste haulers chose to use less modern and less expensive facilities in other counties. The Board of Supervisors responded to this problem by approving the landfill operators request to reduce fees.

Fines, forfeitures and penalties reflect an 88.1% increase. This is entirely due to the State Controller's office issuing new reporting guidelines. Formerly, delinquent tax penalties ($ .4 million) and tax loss reserve distributions ($6.2 million) were reported in the "Taxes" category. The new guidelines require they be reported as "Fines, Forfeitures and Penalties". Court fines declined somewhat due to the State's implementation of legislation which changed the distribution of certain fines from the County to the State.

Aid from other governmental agencies increased by 9.3% due to the State shifting a half cent sales tax to cities and counties for the period of July 1, 1993 through December 31, 1993 and the California voters approval of an indefinite extension of the one half cent sales tax to maintain law enforcement funding which would have declined as a result of the property tax shift to schools.

The charges for services increase was due to the imposition of a storm water pollution control assessment. The fee was required to implement federal mandates.

Other revenues increased 77.6% because of the sale of a surplus property for $2 million and a contribution from the Employees' Retirement Association of $4.5 million for retiree health benefits.

Expenditures for County governmental purposes totaled $777.8 million, a 1.5% increase from 1992–93, (1992–93 restated to include Housing Authority). Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

| Function | Amount | Percent of Total | Increase (Decrease) from 1992–93 | Percent Change |
|---|---|---|---|---|
| General government | $ 66,008 | 8.5% | $ (203) | (0.3)% |
| Public protection | 229,263 | 29.5 | 3,015 | 1.3 |
| Health and sanitation | 122,001 | 15.7 | 15,922 | 15.0 |
| Public assistance | 275,713 | 35.4 | (4,427) | (1.6) |
| Education | 9,260 | 1.2 | (2,082) | (18.4) |
| Public ways and facilities | 34,743 | 4.5 | (7,799) | (18.3) |
| Recreation and culture | 198 | | (132) | (40.0) |
| Debt service | 23,555 | 3.0 | 5,649 | 31.5 |
| Capital outlay | 17,064 | 2.2 | 1,484 | 9.5 |
| Total | $777,805 | 100.0 % | $ 11,427 | 1.5 % |

Health and sanitation expenditures increased due to SB 855 disportionate share hospital legislation which requires entities to pay into a program to provide matching funds for State and federal funding of hospitals which serve a disproportionate share of indigent population. This resulted in higher reimbursement rates under the Medi–Cal program for the Hospital enterprise.

Education spending was down due to the loss of property tax which funds the County library system. Service levels were significantly cut to meet budget constraints.

The decrease in public ways and facilities was due to a reduction in the contract road services performed by the County. Cities have faced the same budget problems as counties as a result of the State take away of property tax revenues. This has resulted in cut backs of such activities as road maintenance work.

Debt service expenditures increased significantly due to the County's issuance of pension obligation bonds. If the bonds had not been issued, a nearly equal amount of expenditures would have been made as payments to the Employees' Retirement Association and would have been

reflected as expenditures under the various functions.

The Governmental Funds had $73.4 million in unreserved, undesignated fund equity at the end of the year, up from $63.3 million at the close of the prior year. This balance will be used to help finance the 1994–95 budget.

## Enterprise Operations

The County Hospital had a retained deficit of $28,435,000 and the Health Maintenance Organization had retained earnings of $661,000, as of June 30, 1994. These amounts were after General Fund contributions of $17,989,000 and $15,495,000 respectively. The Major Risk Medical Insurance enterprise fund had retained earnings of $141,000. The Airport had a deficit of $873,000 due to costs associated with the construction of the new Byron Airport. Once the airport is fully operational, the deficit will be eliminated. The Employee Fitness Center had a deficit of $111,000. Retained earnings in the County Hospital, HMO and Airport enterprise funds were significantly affected by accounting recognition of liability for the pension obligation bonds.

## Pension Trust Fund Operations

The Employees' Retirement Association had a fund balance at December 31, 1993, of $1,034,053,000 which reflected an increase of $106,096,000 over the previous year. The unfunded portion of the pension benefit obligation, at December 31, 1993, was at 30.1% of the total. Total Association assets were $1,048,830,000. In March 1994, the Association's assets increased by $333,724,000 due to the County pension obligation bond issue which was paid to the Association for the County's portion of the unfunded pension benefit obligation.

## Debt Administration

The County finances its cash requirements prior to collection of taxes by short-term borrowing. The 1993–94 Tax and Revenue Anticipation Notes of (Series A) $125 million and (Series B) $15 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, a nonprofit public benefit corporation which assists the County in financing public buildings and facilities. Total obligations of the Public Facilities Corporation outstanding at June 30, 1994, were $212,349,000.

Taxable pension obligation bonds were issued by the County on February 1, 1994. The funds were used to pay the County's unfunded actuarial liability of $333,724,000 to the Employees' Retirement Association. The present value savings from this bond issue using actuary supplied rates for the present value discount factor was determined to be approximately $22,000,000 over the 16.5 year term of the bonds.

**Cash Management**

Cash temporarily idle during the year was invested in accordance with Government Code Section 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1994, was 4.63%.

**Risk Management**

The County is self-insured for workers' compensation, general and automotive liability, medical malpractice, employee dental, management long term disability and unemployment insurance and maintains various insurance policies to cover exposure that is not feasible to self-insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job-related medical standards for persons being considered for employment.

## OTHER INFORMATION

### Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The Board of Supervisors selected the firm of KPMG Peat Marwick LLP to perform the 1993–94 audit.

### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1992–93 Comprehensive Annual Financial Report. This was the twelfth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid only for a period of one year. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

### Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor–Controller's department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of

Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

Kenneth J. Corcoran
Auditor–Controller

COUNTY OF CONTRA COSTA

# PUBLIC OFFICIALS

June 30, 1994

## ELECTED OFFICIALS

| | |
|---|---|
| Supervisor, District 1 | Tom Powers |
| Supervisor, District 2 | Jeff Smith |
| Supervisor, District 3 | Gayle Bishop |
| Supervisor, District 4 | Mark De Saulnier |
| Supervisor, District 5 | Tom Torlakson |
| Assessor | John A. Biasotti |
| Auditor–Controller | Kenneth J. Corcoran |
| Clerk–Recorder | Stephen L. Weir |
| District Attorney–Public Administrator | Gary T. Yancey |
| Sheriff–Coroner | Warren E. Rupf |
| Treasurer–Tax Collector | Alfred P. Lomeli |

## APPOINTED OFFICIALS

| | |
|---|---|
| County Administrator | Philip J. Batchelor |
| County Counsel | Victor J. Westman |
| County Librarian | Anne Marie Gold |
| County Probation Officer | Gerald S. Buck |
| Director of Animal Services | Diane Iwasa |
| Director of Building Inspection | Franklin Lew |
| Director of Community Development | Harvey E. Bragdon |
| Director of Community Services | Joan V. Sparks |
| Director of Cooperative Extension | Susan G. Laughlin |
| Director of General Services | Barton J. Gilbert |
| Director of Growth Management and Economic Development Agency | Val Alexeeff |
| Director of Health Services | Mark R. Finucane |
| Director of Personnel (Acting) | Eileen Bitten |
| Executive Director of Private Industry Council | Arthur C. Miner |
| Director of Public Works | J. Michael Walford |
| County Welfare Director | Perfecto Villarreal |
| Agricultural Commissioner–Director of Weights and Measures | John H. deFremery |
| Municipal Court Administrator (Acting) | Nancy H. Rampani |

| | |
|---|---|
| Public Defender | Charles H. James |
| Superior Court Administrator–Jury Commissioner | Len LeTellier |
| Veterans' Services Officer | Gary D. Villalba |
| Chief, Bethel Island Fire Protection District | Jack Whitener |
| Chief, Contra Costa County Fire Protection District (Acting) | Allen Little |
| Chief, Crockett–Carquinez Fire Protection District | Jerry Littleton, Jr. |
| Chief, East Diablo Fire Protection District | Paul Hein |
| Chief, Moraga Fire Protection District (Acting) | Allen Little |
| Chief, Oakley Fire Protection District | Joe Tovar |
| Chief, Orinda Fire Protection District (Acting) | Allen Little |
| Chief, Riverview Fire Protection District | Allen Little |
| Chief, West County Fire Protection District (Acting) | Allen Little |

## AFFILIATED ORGANIZATIONS

| | |
|---|---|
| Administrator, Employees' Retirement Association | Pat Wiegert |
| Executive Director, Housing Authority of the County of Contra Costa | Richard Martinez |
| President, Contra Costa County Public Facilities Corporation | John E. Whalen |

*Organizational Chart of County Government*

**BOARD OF SUPERVISORS (E)**

**COUNTY ADMINISTRATOR**

**JUSTICE SYSTEMS PROGRAMS**

DISTRICT ATTORNEY (E)
- Family Support
- Public Guardian

MUNICIPAL COURTS (E)

PROBATION

PUBLIC DEFENDER

SHERIFF-CORONER (E)
- Court Security
- Institutions

SUPERIOR COURT (E)
- Grand Jury

**GENERAL GOVERNMENT**

AGRICULTURE-WEIGHTS AND MEASURES

ANIMAL SERVICES

ASSESSOR (E)

AUDITOR-CONTROLLER (E)

COUNTY ADMINISTRATOR
- Affirmative Action
- Clerk of the Board
- Data Processing Services
- Emergency Services
- Revenue Collections
- Risk Management

COUNTY CLERK-RECORDER (E)
- Elections

COUNTY COUNSEL

GENERAL SERVICES
- Building and Grounds
- Central Services
- Fleet Management
- Purchasing

PERSONNEL

TREASURER-TAX COLLECTOR (E)

**HUMAN SERVICES**

COMMUNITY SERVICES

COOPERATIVE EXTENSION

HEALTH SERVICES
- Alcohol-Drug Abuse
- California Children's Services
- Health Plan
- Medical Services
- Mental Health
- Public Health

LIBRARY

PRIVATE INDUSTRY COUNCIL

SOCIAL SERVICES
- Office on Aging

VETERANS' SERVICES

**GROWTH MANAGEMENT**

GROWTH MANAGEMENT AND ECONOMIC DEVELOPMENT AGENCY

BUILDING INSPECTION
- Housing Rehabilitation
- Land Information Systems

COMMUNITY DEVELOPMENT
- Comprehensive Planning
- Economic Development
- Land Development
- Transportation Planning

PUBLIC WORKS
- Airport
- Flood Control
- Roads

**SPECIAL DISTRICTS AND AUTHORITIES**

FIRE DISTRICTS

POLICE DISTRICTS

RECREATION DISTRICTS

REDEVELOPMENT

SANITARY DISTRICTS

**AFFILIATED ORGANIZATIONS**

Employees' Retirement Association
Housing Authority (1)
Public Facilities Corporation

(E = Elected)

1. Housing Authority Board has same members as Board of Supervisors

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## Contra Costa County, California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1993

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

# FINANCIAL SECTION

KPMG Peat Marwick LLP

## Independent Auditors' Report

The Honorable Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general-purpose financial statements of the County of Contra Costa as of and for the year ended June 30, 1994, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa, as of June 30, 1994, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Effective July 1, 1993, as discussed in note 1, the County implemented Governmental Accounting Standards Board (GASB) Statement Number 14, *The Financial Reporting Entity,* which required the inclusion, for the first time, of the Contra Costa County Housing Authority as a blended component unit of the County and also implemented GASB Statement Number 16, *Accounting for Compensated Absences,* which resulted in the accrual of certain salary-related payments not previously accrued for.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

KPMG Peat Marwick LLP

Oakland, California
November 4, 1994

COUNTY OF CONTRA COSTA

# COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS

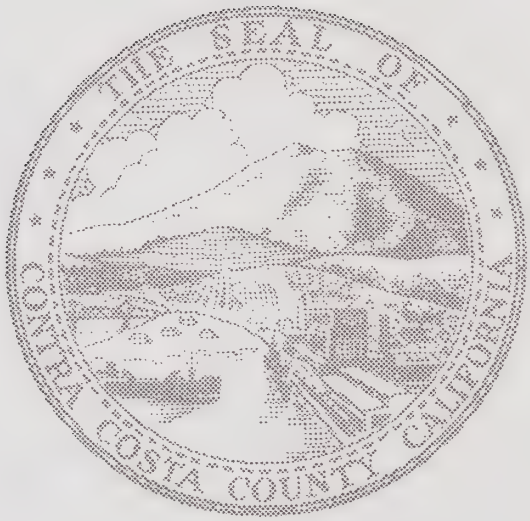
JUNE 30, 1994

(In Thousands)

| | Governmental Fund Types | | | |
|---|---|---|---|---|
| **Assets & Other Debits** | General | Special Revenue | Debt Service | Capital Projects |
| Cash and investments | $ 236,514 | 71,340 | 10,153 | 24,653 |
| Land held for sale | | 4,292 | | |
| Accounts receivable and accrued revenue | 45,654 | 5,841 | 225 | 335 |
| Inventories | 1,598 | | | |
| Due from other funds | 45,533 | 8,370 | 896 | 474 |
| Taxes receivable | | | | |
| Advances to other funds | 783 | 11,017 | | |
| Notes receivable | | 2,001 | | |
| Prepaid items and deposits | 3,901 | 3,837 | | |
| Fixed assets, net | | | | |
| Amount available in debt service funds | | | | |
| Amount to be provided for retirement of long term obligations | | | | |
| **Total Assets & Other Debits** | $ 333,983 | 106,698 | 11,274 | 25,462 |
| **Liabilities, Equity & Other Credits** | | | | |
| **Liabilities:** | | | | |
| Warrants outstanding | | | | |
| Short term notes | 140,000 | | | |
| Accounts payable and accrued liabilities | 31,576 | 9,740 | 2,231 | 423 |
| Employee benefits payable | | | | |
| Due to other funds | 18,642 | 8,159 | | 376 |
| Welfare program advances | 12,809 | | | |
| Obligations under reverse repurchase agreements | 74,050 | | | |
| Capital lease obligations | | | | |
| Unapportioned taxes | | | | |
| Tax loss guarantees | | | | |
| Due to other agencies and districts | | | | |
| Certificates of participation, net | | | | |
| Advances from other funds | | 2,837 | | |
| Deferred revenue and credits | 6,693 | 7,886 | | |
| Deferred compensation | | | | |
| Notes payable | | | | |
| Pension and other bonds payable | | | | |
| Other non–current liabilities | | | | |
| **Total Liabilities** | 283,770 | 28,622 | 2,231 | 799 |
| **Equity & Other Credits:** | | | | |
| Contributed capital | | | | |
| Investment in general fixed assets | | | | |
| Retained earnings (deficit): | | | | |
| Reserved for debt service | | | | |
| Unreserved | | | | |
| Fund balances: | | | | |
| Reserved | 17,674 | 26,506 | 9,043 | 9,174 |
| Unreserved: | | | | |
| Designated | 4,316 | 6,516 | | 15,329 |
| Undesignated | 28,223 | 45,054 | | 160 |
| **Total Equity & Other Credits** | 50,213 | 78,076 | 9,043 | 24,663 |
| **Total Liabilities, Equity & Other Credits** | $ 333,983 | 106,698 | 11,274 | 25,462 |

See accompanying notes to general–purpose financial statements.

| Proprietary Fund Types | | Fiduciary Fund Types | Account Groups | | (Memorandum Only) |
|---|---|---|---|---|---|
| Enterprise | Internal Service | Trust and Agency | General Fixed Assets | General Long-Term Obligations | Totals |
| 143,183 | 62,130 | 1,648,358 | | | 2,196,331 |
| | | | | | 4,292 |
| 25,149 | 1,050 | 26,527 | | | 104,781 |
| 797 | | | | | 2,395 |
| 10,382 | 1,979 | 41,274 | | | 108,908 |
| | | 69,040 | | | 69,040 |
| | | 2,600 | | | 14,400 |
| | | | | | 2,001 |
| 1,040 | | 53 | | | 8,831 |
| 51,480 | | 64 | 478,011 | | 529,555 |
| | | | | 9,043 | 9,043 |
| | | | | 464,701 | 464,701 |
| 232,031 | 65,159 | 1,787,916 | 478,011 | 473,744 | 3,514,278 |
| | | 53,713 | | | 53,713 |
| | | | | | 140,000 |
| 15,413 | 60,831 | 22,029 | | | 142,243 |
| 3,747 | | 40 | | 19,612 | 23,399 |
| 17,482 | 686 | 62,564 | | | 107,909 |
| | | | | | 12,809 |
| | | | | | 74,050 |
| 4,111 | | | | 31,149 | 35,260 |
| | | 66,978 | | | 66,978 |
| | | 31,226 | | | 31,226 |
| | | 446,572 | | | 446,572 |
| 122,669 | | | | 86,765 | 209,434 |
| 315 | | | | 11,248 | 14,400 |
| 15,772 | | 323 | | | 30,674 |
| | | 70,418 | | | 70,418 |
| | | | | 6,112 | 6,112 |
| 55,534 | | | | 318,858 | 374,392 |
| 1,031 | | | | | 1,031 |
| 236,074 | 61,517 | 753,863 | | 473,744 | 1,840,620 |
| 24,574 | | | | | 24,574 |
| | | | 478,011 | | 478,011 |
| 7,378 | | | | | 7,378 |
| (35,995) | 3,642 | | | | (32,353) |
| | | 1,034,053 | | | 1,096,450 |
| | | | | | 26,161 |
| | | | | | 73,437 |
| (4,043) | 3,642 | 1,034,053 | 478,011 | | 1,673,658 |
| 232,031 | 65,159 | 1,787,916 | 478,011 | 473,744 | 3,514,278 |


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

# COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | General | Special Revenue | Debt Service | Capital Projects | (Memorandum Only) Totals |
|---|---|---|---|---|---|
| **Revenues:** | | | | | |
| Taxes | $ 97,743 | 70,792 | 2,047 | 2,802 | 173,384 |
| Licenses, permits and franchise fees | 6,229 | 6,300 | | | 12,529 |
| Fines, forfeitures and penalties | 9,789 | 2,865 | | | 12,654 |
| Use of money and property | 12,279 | 3,867 | 11,075 | 732 | 27,953 |
| Intergovernmental | 375,371 | 72,481 | 705 | 111 | 448,668 |
| Charges for services | 77,835 | 24,703 | | 7 | 102,545 |
| Other revenue | 10,446 | 4,079 | 149 | 76 | 14,750 |
| **Total Revenues** | 589,692 | 185,087 | 13,976 | 3,728 | 792,483 |
| **Expenditures:** | | | | | |
| Current: | | | | | |
| General government | 63,890 | 2,118 | | | 66,008 |
| Public protection | 152,161 | 77,102 | | | 229,263 |
| Health and sanitation | 112,659 | 9,342 | | | 122,001 |
| Public assistance | 231,162 | 44,551 | | | 275,713 |
| Education | 102 | 9,156 | | | 9,258 |
| Public ways and facilities | 11,768 | 22,975 | | | 34,743 |
| Recreation and culture | | 198 | | | 198 |
| Debt Service: | | | | | |
| Principal | | | 5,004 | | 5,004 |
| Interest | 5,017 | | 13,534 | | 18,551 |
| Capital outlay | 3,384 | 8,603 | 1,396 | 3,681 | 17,064 |
| **Total Expenditures** | 580,143 | 174,045 | 19,934 | 3,681 | 777,803 |
| **Excess (deficiency) of revenues over (under) expenditures** | 9,549 | 11,042 | (5,958) | 47 | 14,680 |
| **Other Financing Sources (Uses):** | | | | | |
| Operating transfers in | 28,022 | 119 | 4,823 | | 32,964 |
| Operating transfers out | (37,405) | (546) | | | (37,951) |
| Proceeds from issuance of debt | 270,036 | 12,739 | 4,485 | | 287,260 |
| Retirement of debt | | | (4,485) | | (4,485) |
| Retirement of UAAL obligation | (270,036) | (8,463) | | | (278,499) |
| Capital lease financing | 3,384 | | | | 3,384 |
| **Total Other Financing Sources (Uses)** | (5,999) | 3,849 | 4,823 | | 2,673 |
| **Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses** | 3,550 | 14,891 | (1,135) | 47 | 17,353 |
| **Fund Balances at Beginning of Year** | 47,598 | 61,979 | 10,178 | 24,616 | 144,371 |
| Adjustment to fund balance | (398) | 669 | | | 271 |
| Residual equity transfer in | | 547 | | | 547 |
| Residual equity transfer out | (537) | (10) | | | (547) |
| **Fund Balances at End of Year** | $ 50,213 | 78,076 | 9,043 | 24,663 | 161,995 |

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

# COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | General Fund | | |
|---|---|---|---|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| **Revenues:** | | | |
| Taxes | $ 92,335 | 97,743 | 5,408 |
| Licenses, permits and franchise fees | 5,818 | 6,229 | 411 |
| Fines, forfeitures and penalties | 9,901 | 9,789 | (112) |
| Use of money and property | 10,726 | 12,279 | 1,553 |
| Intergovernmental | 389,946 | 375,371 | (14,575) |
| Charges for services | 82,231 | 77,835 | (4,396) |
| Other revenue | 7,766 | 10,446 | 2,680 |
| **Total Revenues** | 598,723 | 589,692 | (9,031) |
| **Expenditures:** | | | |
| Current: | | | |
| General government | 70,262 | 63,890 | 6,372 |
| Public protection | 162,900 | 152,161 | 10,739 |
| Health and sanitation | 113,874 | 112,659 | 1,215 |
| Public assistance | 239,455 | 231,162 | 8,293 |
| Education | 102 | 102 | |
| Public ways and facilities | 14,928 | 11,768 | 3,160 |
| Recreation and culture | 1 | | 1 |
| Debt service | 5,018 | 5,017 | 1 |
| Capital outlay | 3,384 | 3,384 | |
| **Total Expenditures** | 609,924 | 580,143 | 29,781 |
| Excess (deficiency) of revenues over (under) expenditures | (11,201) | 9,549 | 20,750 |
| **Other Financing Sources (Uses):** | | | |
| Operating transfers in | 28,022 | 28,022 | |
| Operating transfers out | (37,405) | (37,405) | |
| Proceeds from issuance of debt | | 270,036 | 270,036 |
| Retirement of debt | | | |
| Retirement of UAAL obligation | | (270,036) | (270,036) |
| Capital lease financing | | 3,384 | 3,384 |
| **Total Other Financing Sources (Uses)** | (9,383) | (5,999) | 3,384 |
| **Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses** | (20,584) | 3,550 | 24,134 |
| **Fund Balances at Beginning of Year** | 47,598 | 47,598 | |
| Adjustments to fund balance | | (398) | (398) |
| Residual equity transfer In | | | |
| Residual equity transfer out | | (537) | (537) |
| **Fund Balances (Deficits) at End of Year** | $ 27,014 | 50,213 | 23,199 |

See accompanying notes to general-purpose financial statements.

| Special Revenue Funds | | | Debt Service Funds | | | Capital Projects Funds | | |
|---|---|---|---|---|---|---|---|---|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| 65,400 | 70,792 | 5,392 | 2,165 | 2,047 | (118) | 2,552 | 2,802 | 250 |
| 7,287 | 6,300 | (987) | | | | | | |
| 2,991 | 2,865 | (126) | | | | | | |
| 3,023 | 3,867 | 844 | 594 | 638 | 44 | 220 | 732 | 512 |
| 74,918 | 72,481 | (2,437) | 694 | 705 | 11 | 1,420 | 111 | (1,309) |
| 24,323 | 24,703 | 380 | | | | 7 | 7 | |
| 5,793 | 4,079 | (1,714) | 143 | 149 | 6 | 10,587 | 76 | (10,511) |
| 183,735 | 185,087 | 1,352 | 3,596 | 3,539 | (57) | 14,786 | 3,728 | (11,058) |
| 2,515 | 2,118 | 397 | | | | | | |
| 99,334 | 77,102 | 22,232 | | | | | | |
| 12,402 | 9,342 | 3,060 | | | | | | |
| 47,140 | 44,551 | 2,589 | | | | | | |
| 10,282 | 9,156 | 1,126 | | | | | | |
| 37,402 | 22,975 | 14,427 | | | | | | |
| 2,038 | 198 | 1,840 | | | | | | |
| | | | 7,781 | 7,758 | 23 | | | |
| 8,603 | 8,603 | | 88 | 83 | 5 | 19,175 | 3,681 | 15,494 |
| 219,716 | 174,045 | 45,671 | 7,869 | 7,841 | 28 | 19,175 | 3,681 | 15,494 |
| (35,981) | 11,042 | 47,023 | (4,273) | (4,302) | (29) | (4,389) | 47 | 4,436 |
| 112 | 119 | 7 | 4,536 | 4,149 | (387) | | | |
| (546) | (546) | | | | | | | |
| 4,276 | 12,739 | 8,463 | | 4,485 | 4,485 | | | |
| | | | | (4,485) | (4,485) | | | |
| | (8,463) | (8,463) | | | | | | |
| 3,842 | 3,849 | 7 | 4,536 | 4,149 | (387) | | | |
| (32,139) | 14,891 | 47,030 | 263 | (153) | (416) | (4,389) | 47 | 4,436 |
| 61,979 | 61,979 | | 139 | 139 | | 24,616 | 24,616 | |
| | 669 | 669 | | | | | | |
| | 547 | 547 | | | | | | |
| | (10) | (10) | | | | | | |
| 29,840 | 78,076 | 48,236 | 402 | (14) | (416) | 20,227 | 24,663 | 4,436 |

COUNTY OF CONTRA COSTA

## COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY FUND TYPES AND PENSION TRUST FUND

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | Proprietary Fund Types | | Fiduciary Fund Type | (Memorandum Only) Totals |
|---|---|---|---|---|
| | Enterprise | Internal Service | Pension Trust | 1994 |
| **Operating Revenues:** | | | | |
| Charges for services | $ 181,092 | 25,286 | | 206,378 |
| Earnings on investments | | | 52,567 | 52,567 |
| Net gain on investments | | | 58,297 | 58,297 |
| Contributions | | | 55,831 | 55,831 |
| **Total Operating Revenues** | 181,092 | 25,286 | 166,695 | 373,073 |
| **Operating Expenses:** | | | | |
| Salaries and employee benefits | 84,374 | 472 | 851 | 85,697 |
| Services and supplies | 81,969 | 5,018 | 684 | 87,671 |
| Other charges | 4,495 | | | 4,495 |
| Benefit and claim payments | | 18,449 | 59,142 | 77,591 |
| Depreciation | 2,968 | | | 2,968 |
| **Total Operating Expenses** | 173,806 | 23,939 | 60,677 | 258,422 |
| **Operating Income** | 7,286 | 1,347 | 106,018 | 114,651 |
| **Nonoperating Revenue (Expenses):** | | | | |
| Nonoperating expenses | (1) | | | (1) |
| Interest income | 1,386 | 1,793 | | 3,179 |
| Interest expense | (934) | | | (934) |
| Pension UAAL expense | (55,224) | | | (55,224) |
| Loss on disposal of fixed assets | (71) | | | (71) |
| **Total Nonoperating Revenues (Expenses)** | (54,844) | 1,793 | | (53,051) |
| **Income (Loss) Before Operating Transfers** | (47,558) | 3,140 | 106,018 | 61,600 |
| Operating transfers in | 33,558 | | | 33,558 |
| Operating transfers out | (28,571) | | | (28,571) |
| **Net Income (Loss)** | (42,571) | 3,140 | 106,018 | 66,587 |
| Add depreciation on contributed capital | 386 | | | 386 |
| **Increase (Decrease) in Retained Earnings/ Fund Balance** | (42,185) | 3,140 | 106,018 | 66,973 |
| **Retained Earnings/ Fund Balance at Beginning of Year** | 7,824 | 584 | 927,957 | 936,365 |
| Retained earnings adjustment | 5,744 | (82) | 78 | 5,740 |
| **Retained Earnings/Fund Balance at Beginning of Year as Restated** | 13,568 | 502 | 928,035 | 942,105 |
| **Retained Earnings (Deficit)/ Fund Balances at End of Year** | $ (28,617) | 3,642 | 1,034,053 | 1,009,078 |

See accompanying notes to general-purpose financial statements.

COUNTY OF CONTRA COSTA

## COMBINED STATEMENT OF CASH FLOWS– ALL PROPRIETARY FUND TYPES

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | Proprietary Fund Types | | (Memorandum only) |
|---|---|---|---|
| | Enterprise | Internal Service | Totals |
| **Operating Income** | $ 7,286 | 1,347 | 8,633 |
| **Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:** | | | |
| Depreciation | 2,968 | | 2,968 |
| Changes in assets and liabilities: | | | |
| Decrease (increase) in accounts receivable and accrued revenue | (13,581) | (167) | (13,748) |
| Decrease (increase) in inventories | (18) | | (18) |
| Decrease (increase) in amounts due from other funds | 6,854 | (916) | 5,938 |
| Decrease (increase) in prepaid items and deposits | (200) | | (200) |
| Increase (decrease) in accounts payable and accrued liabilities | (1,196) | 805 | (391) |
| Increase (decrease) in employee benefits payable | 466 | | 466 |
| Increase (decrease) in amounts due to other funds | 6,329 | (293) | 6,036 |
| Increase (decrease) in deferred revenue and credits | 5,947 | | 5,947 |
| Net Cash Provided by (Used for) Operating Activities | 14,855 | 776 | 15,631 |
| **Cash Flows from Noncapital Financing Activities:** | | | |
| Decrease in advances from other funds | (300) | | (300) |
| Operating transfers in | 33,558 | | 33,558 |
| Operating transfers out | (28,571) | | (28,571) |
| Net Cash Provided by (Used for) Noncapital Financing Activities | 4,687 | | 4,687 |
| **Cash Flows from Capital and Related Financing Activities:** | | | |
| Payments on state loans | (1,785) | | (1,785) |
| New lease purchase obligations | 3,579 | | 3,579 |
| Lease purchase obligation principal payments | (511) | | (511) |
| Payment on UAAL obligation | (55,224) | | (55,224) |
| Proceeds from issuance of bonds | 55,534 | | 55,534 |
| Interest paid on bonds payable | (934) | | (934) |
| Other nonoperating expenses | (1) | | (1) |
| Capital contributions | 6,157 | | 6,157 |
| Acquisitions of fixed assets | (14,353) | | (14,353) |
| Net Cash Provided by (Used for) Capital and Related Financing Activities | (7,538) | | (7,538) |
| **Cash Flows from Investing Activities:** | | | |
| Interest income | 1,386 | 1,793 | 3,179 |
| Net Cash Provided by (Used for) by Investing Activities | 1,386 | 1,793 | 3,179 |
| **Net increase (decrease) in cash and cash equivalents** | 13,390 | 2,569 | 15,959 |
| **Cash and Cash Equivalents – July 1, 1993** | 129,793 | 59,643 | 189,436 |
| Prior period adjustments affecting cash | | (82) | (82) |
| **Cash and Cash Equivalents – June 30, 1994** | $ 143,183 | 62,130 | 205,313 |
| **Noncash Investing, Capital and Financing Activities:** | | | |
| Fixed assets acquired through lease purchase | $ 415 | | 415 |

See accompanying notes to general–purpose financial statements.

COUNTY OF CONTRA COSTA

# NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

June 30, 1994

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

### A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors. These financial statements present all the fund types and account groups of the County and its component units. Blended component units, although legally separate entities, are, in substance, part of the County's operations.

Blended Component Units

The Housing Authority of the County of Contra Costa serves the citizens of the County and although a legally separate entity, its board members are the same as the County Board of Supervisors. The Authority is reported as special revenue and debt service funds. The fiscal year for the Authority ends on March 31st and its financial statements are reported as of that date, in accordance with implementation of Governmental Accounting Standards Board (GASB) Statement No. 14, effective July 1, 1993. Therefore, where appropriate, prior year information has been restated to include its financial information.

The Contra Costa County Public Facilities Corporation is included as a component unit because the County appoints a voting majority of the governing board and is able to impose its will on the organization. It is reported as a debt service fund.

Contra Costa County Employees' Retirement Association functions primarily for the benefit of the County's employees. It is governed by a nine member board including the County Treasurer, four members appointed by the Board of Supervisors, and four members elected by participants in the Association. The Association is reported as a pension trust fund on a calendar year basis.

Complete financial statements for each of the individual component units may be obtained at the unit's administrative offices:

Housing Authority of the County of Contra Costa, 3133 Estudillo St., Martinez, CA 94553
Contra Costa County Public Facilities Corporation, 651 Pine Street, 11th Floor, Martinez, CA 94553
Contra Costa County Employees' Retirement Association, 1355 Willow Way, Ste 221, Concord, CA 94520

## B. Fund Accounting

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term obligations (debt service funds). The General Fund is used to account for all activities of the County not accounted for in one of the other funds.

Proprietary funds are used to account for activities similar to those in the private sector, where the measurement focus is upon determination of net income and capital maintenance. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

## C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a spending or funds flow measurement focus. Only current assets and current liabilities generally are included on the balance sheet. Fixed assets are recorded in the General Fixed Assets Account Group. Liabilities, which are estimated to be payable within the next year, are considered current liabilities and are recorded in the governmental fund types; remaining amounts are shown in the General Long-Term Obligations Account Group. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and the pension trust fund are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures, other than interest on long-term obligations, are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues susceptible to accrual are property taxes, franchise fees, aid from other governmental agencies, interest revenue and charges for services. Sales tax and vehicle license fees reported to the State on behalf of the County for the period ending June 30th, are also recognized as revenues. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenue arises when a

potential revenue transaction does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

## D. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 through 29144 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before October 2 for each fiscal year. Budgets are adopted for the general, special revenue, debt service and capital projects funds on the modified accrual basis.

Except for debt service funds, the results of operations as presented in the budget–to–actual comparison statements are on the generally accepted accounting principles (GAAP) basis. For debt service funds the difference between the Budget Basis and GAAP Basis is as follows (in thousands):

| | |
|---|---|
| Deficiency of revenues and other financing sources over expenditures and other financing uses (budget basis) | $ ( 153) |
| Adjustment: | |
| Budgets not adopted for the Public Facilities Corporation | ( 982) |
| Deficiency of revenues and other financing sources over expenditures and other financing uses (GAAP basis) | $ (1,135) |

Expenditures are controlled at the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations normally financed by unanticipated revenues received during the year. Approximately $76,654,000 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year, of which, $47,032,000 was for the General Fund. The Board has delegated authority to the County Administrator to approve transfers of appropriations between object level classifications within a department. Budgeted

amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

## E. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

## F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general, special revenue, debt service and capital projects funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

## G. Inventories

Inventories are valued at cost on a first–in, first–out basis. The cost is recorded as an expenditure/expense at the time individual items are withdrawn from inventory (consumption method) in both governmental and proprietary funds.

## H. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on all proprietary fund assets using the straight–line method over the following estimated useful lives: buildings, 25–40 years; improvements, 10–20 years; and equipment, 3–20 years. Depreciation recognized on assets acquired or constructed through resources externally restricted for capital acquisitions are closed to the appropriate contributed capital account and reported on the operating statement as an adjustment to retained earnings.

## I. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave except management employees who are eligible for a payoff of unused sick leave accruals at resignation. Management employees must have a balance of at least 70% of their sick leave accruals and have been employed three years or more to be eligible for this benefit. The maximum amount payable under this Sick Leave Incentive Plan is 50% of accrued sick leave. Accrued vacation at June 30, 1994, equals $23,359,000 including $19,612,000 attributable to the general and special revenue funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the General Long–Term Obligations Account Group. In proprietary funds, accumulated vacation is recorded as an expense and liability as the benefits accrue to employees. This year, in compliance with GASB Statement Number 16, the amounts reported include estimated employer liability for taxes and worker's compensation premiums.

## J. Total Columns on Combined Statements

Total columns on the accompanying combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made.

## 2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund. Income from pooled investments is allocated to the funds based on average daily balances.

Cash and investments at June 30, 1994, (December 31, 1993, for the pension trust fund and March 31, 1994, for the Housing Authority) are as follows (in thousands):

| | County & Agencies | Pension Trust Fund | Total |
|---|---|---|---|
| Deposits | $ 296,420 | 42,569 | 338,989 |
| Investments | 863,489 | 993,853 | 1,857,342 |
| Total | $ 1,159,909 | 1,036,422 | 2,196,331 |

### A. Deposits

The carrying amount of deposits includes a bank balance of $74,507,000. The Government Code requires California banks and savings and loan associations to secure the County's bank balance not covered by federal deposit insurance. The County does not rely on FDIC insurance, and banks fully collateralize all balances by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150%, and the market value of government securities must equal at least 110% of the value of the balance. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for the County.

The remaining deposits of $264,482,000 include uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County, agencies and/or the pension trust fund.

### B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies,

municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension trust fund investments are authorized by the County Employees Retirement Law of 1937. Statutes authorize a "prudent expert" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the pension trust fund are categorized separately on the following page to give an indication of the level of credit risk assumed by each investment portfolio for their respective year ends. Category 1 includes investments that are insured or registered or the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments where the securities are held by the counterparty's trust department or agent in the County's name or in agent's nominee name with subsidiary records listing the County as the legal owner. Category 3 includes uninsured and unregistered investments in which securities are held by the counterparty or by its trust department or agent but not in the County's name. Investments not evidenced by securities that exist in physical or book form cannot be categorized.

Investments (recorded at cost) and related market values as of June 30, 1994, (December 31, 1993, for the pension trust fund) are shown on the following page (in thousands):

## NOTES TO GENERAL–PURPOSE FINANCIAL STATEMENTS

| | Category 1 | Category 2 | Category 3 | Carrying Amount | Market Value |
|---|---|---|---|---|---|
| **County and Agencies** | | | | | |
| Negotiable C.D.s | $ 160,635 | | | 160,635 | 160,635 |
| Certificates of Deposit | 14,247 | | | 14,247 | 14,247 |
| U.S. Government Securities | 159,750 | | | 159,750 | 158,681 |
| Commercial Paper | 91,647 | | | 91,647 | 91,647 |
| Medium Term Notes | 15,000 | | | 15,000 | 15,034 |
| Bankers' Acceptances | 19,100 | | | 19,100 | 19,247 |
| Repurchase Agreements | | 157,734 | | 157,734 | 157,734 |
| Total | $ 460,379 | 157,734 | | 618,113 | 617,225 |
| State Treasurer's Investment Pool | | | | 146,220 | 146,220 |
| Bank Asset Management Funds | | | | 14,002 | 14,002 |
| Joint Power–Asset Management Program Funds | | | | 11,104 | 11,104 |
| Investments Held by Broker–Dealer under Reverse Repurchase Agreements: | | | | | |
| Negotiable C.D.s | | | | 21,750 | 21,750 |
| U.S. Government Securities | | | | 52,300 | 52,300 |
| Total Investments | | | | $ 863,489 | 862,601 |
| **Pension Trust Fund** | | | | | |
| Common & Preferred Stocks | $ 426,416 | | | 426,416 | 522,572 |
| Corporate & Government Bonds | 454,391 | | | 454,391 | 457,674 |
| Repurchase Agreements | | 4,596 | | 4,596 | 4,596 |
| Mortgages | 70 | | | 70 | 70 |
| Total | $ 880,877 | 4,596 | | 885,473 | 984,912 |
| Real Estate | | | | 108,380 | 91,259 |
| Total Investments | | | | $ 993,853 | 1,076,171 |

The investments of the Employees' Retirement Association (pension trust fund), except real estate, which is recorded at carrying value, are recorded at cost. The pension trust has the ability and intent to hold real estate investments long term and recognizes a loss from these investments only if the loss is deemed other than temporary or if the property is being offered for sale at a price less than book value. It is the policy of the pension trust to have bi–annual appraisals performed on real estate holdings.

## 3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property situated in the County. The levy is based on the assessed values as of the preceding March 1st, which is also the lien date. State code requires tax rates to be set no later than the first workday in September unless the Board of Supervisors elect to extend the deadline to October 3rd. Property taxes on the secured roll are due in two installments: November 1st and February 1st and become delinquent after December 10th and April 10th, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first day of the month following the date of such occurrence. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31st.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1st of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the secured tax losses reserve fund. This reserve is used to fund the apportionment of secured taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year are recorded as deferred revenue.

## 4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1994, (March 31, 1994 for the Housing Authority) (in thousands):

| | Balance July 1, 1993 | Additions | Deletions | Transfers | Balance June 30, 1994 |
|---|---|---|---|---|---|
| Land | $ 30,821 | 812 | 36 | | 31,597 |
| Building & Improvements | 247,571 | 14,214 | 622 | 186 | 261,349 |
| Building & Improvements–Lease Purchase | 109,483 | 1,615 | 15 | (186) | 110,897 |
| Equipment | 64,113 | 4,430 | 5,631 | 823 | 63,735 |
| Equipment–Lease Purchase | 10,383 | 873 | — | (823) | 10,433 |
| Total | $ 462,371 | 21,944 | 6,304 | — | 478,011 |

Enterprise fund fixed assets at June 30, 1994, were as follows (in thousands):

| | Airport | Employee Fitness Center | County Hospital | Health Maintenance Organization | Total Enterprise Funds |
|---|---|---|---|---|---|
| Land | $ 8,488 | | 426 | | 8,914 |
| Buildings & Improvements | 9,885 | 27 | 16,276 | 73 | 26,261 |
| Construction in Progress | 12,128 | | 11,804 | | 23,932 |
| Equipment | 634 | 83 | 13,285 | 258 | 14,260 |
| Equipment–Lease Purchase | — | — | 1,921 | 15 | 1,936 |
| Total | 31,135 | 110 | 43,712 | 346 | 75,303 |
| Less Accumulated Depreciation | 5,464 | 44 | 18,058 | 257 | 23,823 |
| Net fixed assets | $ 25,671 | 66 | 25,654 | 89 | 51,480 |

## 5. SHORT TERM NOTES

On June 30, 1994, the County had tax and revenue anticipation notes outstanding in the amount of $125,000,000 (Series A) and $15,000,000 (Series B). The notes incurred interest at 3.25% and 3.50% per annum, respectively. Series A notes were issued July 1, 1993, and redeemed July 29, 1994. Series B notes were issued August 5, 1993, and redeemed August 26, 1994. The redemption monies were from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1993–94 was $4,543,750, with an additional $408,924 incurred in July and August, 1994.

## 6. LEASE COMMITMENTS

### A. Operating Leases

Total rental expense for the year ended June 30, 1994, (March 31, 1994, for Housing Authority) for all operating leases and month–to–month lease arrangements amounted to $5,490,000 for the general fund, $951,000 for the special revenue funds, and $1,321,000 for the enterprise funds.

At June 30, 1994, (March 31, 1994, for Housing Authority) the future minimum rental payments required under noncancelable operating leases for buildings and equipment, other than month–to–month lease arrangements, are as follows (in thousands):

| Fiscal year ending June 30, | General Fund | Special Revenue Funds | Enterprise Funds |
|---|---|---|---|
| 1995 | $ 2,379 | 182 | 181 |
| 1996 | 1,873 | 185 | 165 |
| 1997 | 1,411 | 161 | 170 |
| 1998 | 673 | 85 | 106 |
| 1999 | 277 | 8 | 85 |
| Thereafter | 3,330 | 4 | 59 |
| Total | $ 9,943 | 625 | 766 |

## B. Capital Leases

The County has capital lease purchase agreements with a non-profit public facilities corporation, with the Employees' Retirement Association, and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long-term obligations, and are summarized in Note 7.

## 7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1994, (March 31, 1994, for Housing Authority) (in thousands):

| | Balance July 1, 1993 | Additions | Retirements | Balance June 30, 1994 |
|---|---|---|---|---|
| **General** | | | | |
| Employee benefits payable | 17,660 | 2,012 | (60) | 19,612 |
| Capital lease obligations | 31,247 | 3,384 | (3,482) | 31,149 |
| Advances from other funds | 10,673 | 5,468 | (4,893) | 11,248 |
| Public Facilities Corporation obligations | 91,155 | | (4,390) | 86,765 |
| Notes payable | 1,499 | 4,662 | (49) | 6,112 |
| Pension bonds | | 281,538 | | 281,538 |
| Other bonds payable | 37,650 | 4,485 | (4,815) | 37,320 |
| Total | 189,884 | 301,549 | (17,689) | 473,744 |
| **Enterprise** | | | | |
| Employee benefits payable | 3,281 | 466 | | 3,747 |
| Capital lease obligations | 1,043 | 3,495 | (427) | 4,111 |
| Certificates of participation, net | 122,565 | 104 | | 122,669 |
| Advances from other funds | 615 | | (300) | 315 |
| Pension bonds | | 55,534 | | 55,534 |
| Notes payable | 1,785 | | (1,785) | |
| Total | 129,289 | 59,599 | (2,512) | 186,376 |

## NOTES TO GENERAL–PURPOSE FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long–term obligations, excluding advances from other funds and employee benefits payable, that have indefinite maturities, outstanding at June 30, 1994, (March 31, 1994, for Housing Authority) (in thousands):

| Fiscal Year ending June 30, | Capital Lease Obligation | Bonds & Notes Payable | Public Facilities Corporation Obligations | Enterprise Bond & Lease Obligations | Enterprise C.O.P. * Obligations | Total |
|---|---|---|---|---|---|---|
| 1995 | $ 4,247 | 22,986 | 10,482 | 3,996 | 7,775 | 49,486 |
| 1996 | 3,988 | 25,589 | 11,407 | 4,632 | 7,775 | 53,391 |
| 1997 | 3,434 | 28,048 | 11,325 | 4,781 | 7,775 | 55,363 |
| 1998 | 2,978 | 28,133 | 9,926 | 4,939 | 7,775 | 53,751 |
| 1999 | 2,734 | 29,289 | 9,454 | 5,985 | 10,578 | 58,040 |
| 2000–2004 | 11,362 | 164,577 | 45,349 | 32,433 | 52,760 | 306,481 |
| 2005–2009 | 9,847 | 206,503 | 26,671 | 38,448 | 49,492 | 330,961 |
| Thereafter | 22,497 | 85,936 | 16,474 | 10,359 | 130,416 | 265,682 |
| Total | 61,087 | 591,061 | 141,088 | 105,573 | 274,346 | 1,173,155 |
| Less Amount Representing Interest | 29,938 | 266,091 | 54,323 | 45,928 | 148,762 | 545,042 |
| Liability at June 30, 1994 | $ 31,149 | 324,970 | 86,765 | 59,645 | 125,584 | 628,113 |

* Enterprise Certificates of Participation (C.O.P.) Obligations are reported before discount of $2,915,188 and reflect the Hospital Replacement Project C.O.P. debt payment requirements.

## NOTES TO GENERAL–PURPOSE FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1994, are as follows (in thousands):

| Issue | Original Issue | Annual Installments | Final Payment | Interest Rates | Outstanding at June 30, 1994 |
|---|---|---|---|---|---|
| **Public Facilities Corporation(1)** | | | | | |
| 1988 Consolidated Capital Projects | $ 61,690 | $ 2,085–4,395 | 2008 | 6.75–7.8% | 46,540 |
| 1992 Consolidated Capital Projects | 37,300 | 1,080–2,220 | 2019 | 5.5–9.5 | 36,265 |
| Hospital Replacement Project | 125,584 | 2,885–9,995 | 2022 | 5.7–7.05 | 125,584 |
| 1992 Municipal Court Project | 4,750 | 415–590 | 2002 | 4.0–5.5 | 3,960 |
| | | | | | 212,349 |
| **Special Revenue General Obligation Bonds(2)** | | | | | |
| Sanitation | 1,475 | 40–120 | 1998 | 6.00 | 445 |
| Recreation and Park | 4,485 | 295–510 | 2004 | 3.25.–5.10 | 4,485 |
| Storm Drainage | 200 | 5 | 2005 | 4.25 | 55 |
| | | | | | 4,985 |
| **Redevelopment Agency Notes and Bonds Payable(3)** | | | | | |
| Tax Allocation Bonds | 29,315 | 295–15,500 | 2023 | 5.25–7.02 | 29,315 |
| Property Note 2 | 1,200 | | 1997 | 9.0 | 1,200 |
| | | | | | 30,515 |
| **Special Revenue Notes Payable (4)** | | | | | |
| Sanitation District 15 | 75 | 3–8 | 2000 | 7.4 | 45 |
| Flood Control | 50 | 50 | 1994 | 4.11–6.29 | 50 |
| | | | | | 95 |

| | | | | | |
|---|---|---|---|---|---|
| **Housing Authority** (at March 31, 1994) | | | | | |
| Notes Payable | 4,902 | 40–1,740 | 1998 | 0.0–6.6 | 4,817 |
| Bonds | 3,480 | 230 | 2007 | 3.18–5.0 | 3,020 |
| | | | | | 7,837 |
| **Pension Obligation Bonds (5)** | 337,365 | 590–44,560 | 2011 | 4.35–6.85 | 337,365 |

NOTES:

(1) Debt service payments are made from lease payments by the County general and special revenue funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) Debt service payments are made from tax increment financing.

(4) Debt service payments are made from drainage fees.

(5) Debt service payments are accumulated through departmental charges, with the rate being determined by actuarial analysis in conjunction with normal retirement contribution rates.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

## A. Issuance of New Debt, Current and Advance Refundings

During the year, the County issued tax assessment refunding bonds (1994 Park and Open Spaces Refunding, Service Area No. R–8) to do a current refunding of existing tax assessment bonds (1984 series bonds with an average interest rate of 7.6%). The proceeds were used to call the 1984 series issue. The economic gain from this refunding was $454,000 and resulted in approximately a $585,000 reduction in debt service payments over the next 20 years. This gain was the reason for the refunding.

The Airport enterprise refunded ten California Department of Transportation – Division of Aeronautics loans with a combined principal balance of $1,785,000 and interest rates ranging from 5.9% to 9.3%. This refunding was accomplished by entering into a lease purchase agreement with Transocean Funding, Inc. who issued certificates of participation. There was an economic loss on this refunding of $91,000 and an increase in debt service payments over the next 22 years of approximately $10,000. Despite the economic loss, management decided that the benefit of deferring principal payments until improvements were complete and generating income, outweighed other considerations.

The County issued taxable pension obligation bonds on February 1, 1994. The proceeds of this bond issue were used to pay the Employees' Retirement Association the County's unfunded actuarial liability of $333,724,000. This transaction is not reflected in the Employees' Retirement Association's numbers due to the timing difference in its year end. Prior to issuing the bonds, the actuarially determined unfunded liability was not reported in the general purpose financial statements as was appropriate based on generally accepted accounting principles. In governmental funds, the payment of the unfunded actuarial liability is reported as "Retirement of UAAL obligation" with the source of funding being the "Proceeds from issuance of debt" under the classification of "Other Financing Sources (Uses)". In enterprise funds, the payment of the unfunded actuarial liability is reported as a nonoperating expense entitled "Pension UAAL expense". Using actuary supplied rates as a present value discount factor, the County determined the economic gain from this bond issue would be approximately $22,000,000.

The County refunded various lease purchase agreements with a combined principal balance of $1,976,000 and interest rates ranging from 7.06% to 9.16%. This refunding was accomplished by entering into a lease purchase agreement with Transocean Funding, Inc. who issued certificates of participation. There was an economic gain on this refunding of $34,000 and debt service payments over the next four years were reduced by approximately $17,000.

At June 30, 1994, the amount of outstanding obligations considered defeased, including obligations defeased in prior years is $56,635,000.

## 8. INTERFUND BALANCES

Account balances at June 30, 1994, are as follows (in thousands):

| | Due From Other Funds | Due To Other Funds | Advances From Other Funds | Advances To Other Funds |
|---|---|---|---|---|
| **General Fund** | $ 45,533 | 18,642 | | 783 |
| **Special Revenue Funds:** | | | | |
| Road | 2,423 | 1,945 | | |
| Library | 22 | 108 | | |
| Fire Protection | 129 | 88 | | |
| Health and Sanitation | 77 | 108 | | |
| Service Areas | 432 | 668 | | 1,377 |
| Flood Control | 1,674 | 2,419 | | 7,153 |
| Law Enforcement | 1,898 | 1,520 | | |
| Courts & Criminal Justice | 605 | 397 | 400 | |
| Recorder/Clerk Modernization | 4 | 3 | | |
| Other Special Revenue | 41 | 8 | | 2,487 |
| Land Development | 994 | 619 | | |
| Redevelopment (RDA) | 71 | 4 | 2,437 | |
| Housing Authority | | 272 | | |
| **Debt Service Fund:** | | | | |
| Pension Obligation Bonds | 896 | | | |
| **Capital Projects Funds:** | | | | |
| Redevelopment Agency | 469 | 372 | | |
| West County Jail | 5 | 4 | | |
| **Enterprise Funds:** | | | | |
| Airport | 867 | 143 | | |
| Employee Fitness Center | 9 | 20 | | |
| County Hospital | 6,718 | 15,070 | 315 | |
| Health Maintenance Organization | 2,786 | 2,237 | | |
| Major Risk Medical Insurance | 2 | 12 | | |
| **Internal Service Funds:** | | | | |
| Self Insurance | 1,979 | 686 | ____ | ____ |
| Balance carried forward | 67,634 | 45,345 | 3,152 | 11,800 |

## NOTES TO GENERAL-PURPOSE FINANCIAL STATEMENTS

| | Due From Other Funds | Due To Other Funds | Advances From Other Funds | Advances To Other Funds |
|---|---|---|---|---|
| Balance forward from previous page | 67,634 | 45,345 | 3,152 | 11,800 |
| **Trust and Agency Funds:** | | | | |
| Tax Distribution | 7,167 | 8,079 | | |
| Schools & Special Districts | 24,636 | 26,259 | | 2,600 |
| Other Agency | 5,321 | 28,226 | | |
| Pension Trust | 4,150 | | | |
| **Long-Term Obligations** | | | 11,248 | |
| Subtotal | 108,908 | 107,909 | 14,400 | 14,400 |
| Adjustments: | | | | |
| Housing Authority reported as of March 31, 1994 | 272 | | | |
| Pension Trust reported as of December 31, 1993 | (269) | 1,002 | | |
| **Total** | $ 108,911 | 108,911 | 14,400 | 14,400 |

## 9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1994, (in thousands):

| | General Fund | Special Revenue Funds* | Debt Service Funds* | Capital Projects Funds | Pension Trust Fund* | Total |
|---|---|---|---|---|---|---|
| **Reserved for:** | | | | | | |
| Encumbrances | 11,639 | 6,631 | | 152 | | 18,422 |
| Inventories | 1,598 | | | | | 1,598 |
| Debt service | | | 9,043 | | | 9,043 |
| Advances to other funds | 783 | 11,017 | | | | 11,800 |
| Prepaid items and deposits ** | 3,654 | 3,837 | | | | 7,491 |
| Land held for sale | | 4,292 | | | | 4,292 |
| Employee retirement benefits | | | | | 1,034,053 | 1,034,053 |
| Redevelopment Projects *** | | | | 9,022 | | 9,022 |
| General reserve | | 729 | | | | 729 |
| Total | $ 17,674 | 26,506 | 9,043 | 9,174 | 1,034,053 | 1,096,450 |
| **Designated for:** | | | | | | |
| Authorized expenditures | $ 900 | 3224 | | | | 4,124 |
| Equipment replacement | 2,921 | 3,292 | | 305 | | 6,518 |
| Trial court funding | 495 | | | | | 495 |
| Future Redevelopment projects | | | | 15,024 | | 15,024 |
| Total | $ 4,316 | 6,516 | | 15,329 | | 26,161 |

* Pension Trust Fund reported as of December 31, 1993. Housing Authority reported as of March 31, 1994.

** Reserves are less than total prepaid items and deposits because the General Fund advanced $247,333 of federal program monies to subgrantees who will be expending the funds within the first quarter of fiscal year 94/95.

*** Of this reserve $6,780,000 is unavailable for projects until certain tax increment levels are reached.

## 10. ADJUSTMENTS TO FUND BALANCES

The General Fund had a prior year downward adjustment of $398,000 as a result of the State Road Fund auditors finding that interest earnings for February 1990 through June 1992 were credited to the General Fund instead of the Road Fund.

Special Revenue funds had prior period upward adjustments to fund balances in the amount of $669,000. Of this amount, $677,000 represents an increase in fund balance due to reclassification of obligations from current to long term and a negative ($27,000) prior year adjustment for overstated interest income for a net upward adjustment in the Flood Control group of funds of $650,000. The Road Fund had an upward $432,000 adjustment to fund balance as a result of the correction of interest earnings from the General Fund in the amount of $398,000 and $34,000 from the Service Areas group of funds. Fire Protection districts recognized a prior year downward adjustment of ($475,000) due to an understatement of the current portion of debt principal in fiscal year 1992–93. The Housing Authority had a net increase in prior year fund balance of $96,000. This was due to reclassification of various loans from current to long term for an increase of $336,000, offset by a decrease of $240,000 for unearned HUD grant funds previously reported as revenue.

Retained earnings in the County Hospital and Health Maintenance Organization enterprise funds were adjusted upward by $5,735,000 and $9,000 respectively to reflect adjustments to contributed capital. In previous years depreciation and or consumption of their contributed capital was reflected in retained earnings. This adjustment was necessary to make treatment of contributed capital consistent amongst all enterprise funds.

The State Unemployment Insurance Internal Service Fund had a downward adjustment of ($82,000) to retained earnings due to a prior year error in posting deposits. The revenue should have been credited to a trust fund.

The Pension Trust Fund had net upward adjustment to fund balance totalling $78,000. Increases of $105,000 resulted from recapture of prior year credits to retiree accounts to which they were not entitled. Decreases of ($27,000) represent prior year obligations which were not previously reported.

## 11. RESIDUAL EQUITY TRANSFERS

The General Fund transferred $537,000 to the Law Enforcement special revenue group of funds. These funds are restricted to use for family support collection efforts. Also in the special revenue funds a transfer of $10,000 was made from the Law Enforcement group of funds to the Service Areas group of funds due to the splitting of functions previously reported in one fund which are now reported in two funds.

## 12. DEFICIT FUND BALANCES

The deficit fund balance in the Sanitation Bonds group of funds, reflects timing differences between tax revenue receipts and bond principal and interest payments. Tax revenues will be adequate over the life of the bonds to ensure all principal and interest payments are made. The Pension Bond fund had a deficit fund balance of ($475,000). Annually, rates charged to departments and funds which are participants in the pension obligation bonds repayment, will be actuarially determined as a percentage of payroll. The rate developed will take into account any deficit or surplus from the prior year.

Employee Fitness Center's ($111,000) deficit represents an increase from FY 92–93 of ($4,000) in its retained deficit. During FY 93–94, leasehold improvements and capital lease commitments were paid in full. On August 16, 1994, the Board of Supervisors authorized the Auditor–Controller to cease billing the fund for negative daily cash balances. Additionally, cost containment measures have been implemented. With these actions, the Employee Fitness Center expects to eliminate its retained deficit in the near future.

The County Hospital retained deficit of ($28,435,000) is wholly due to the recognition of the pension bond liability of $52,919,000. This amount represents the Hospital's portion of unfunded pension obligation which the bonds funded, as discussed in footnote number 7. The unfunded pension obligation was not previously reported by the County. This debt effectively reduces pension costs for the Hospital, therefore, the deficit will probably be eliminated prior to the 16.5 year term of the bonds.

The Employee Medical Insurance, Workers' Compensation Insurance–County General and the Automotive Liability Insurance internal service funds had deficit balances of ($1,750,000), ($3,809,000), and ($1,558,000) respectively, resulting from estimating claims liabilities to reflect the methodology used by the insurance industry. These funds will have sufficient funding from investment earnings and from operating funds to cover disbursements when they become payable.

## 13. CONTRIBUTED CAPITAL CHANGES

The contributed capital of the enterprise funds changed as follows (in thousands):

| | Airport | County Hospital(1) | Health Maintenance Organization(1) | Total |
|---|---|---|---|---|
| Balance as of July 1, 1993, as previously reported | $ 16,909 | 6,664 | 1,009 | 24,582 |
| Prior period adjustments: | | | | |
| Federal and State grants | | 994 | | 994 |
| Depreciation related to grants | | (6,729) | (9) | (6,738) |
| Balance as of July 1, 1993, restated | 16,909 | 929 | 1,000 | 18,838 |
| Federal and State construction grants | 6,453 | | | 6,453 |
| Depreciation related to grants | (351) | (35) | | (386) |
| Federal Surplus (Deficit) | (331) | | | (331) |
| Balance as of June 30, 1994 | $ 22,680 | 894 | 1,000 | 24,574 |

1) In previous years, any depreciation on contributed capital in the County Hospital and Health Maintenance Organization enterprise funds was closed to retained earnings rather than contributed capital. This year it was determined that accounting for contributed capital should be consistent amongst all enterprise funds, which resulted in prior period adjustments in the County Hospital and Health Maintenance Organization enterprise funds contributed capital and retained earnings.

## 14. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the enterprise funds for the year ended June 30, 1994, are as follows (in thousands):

| | Airport | Employee Fitness Center | County Hospital | Health Maintenance Organization | Major Risk Medical Insurance | Total |
|---|---|---|---|---|---|---|
| Operating revenues | $ 224 | 159 | 147,035 | 33,347 | 327 | 181,092 |
| Operating expenses (other than depreciation | 1,646 | 168 | 121,890 | 46,815 | 319 | 170,838 |
| Depreciation and amortization | 485 | 12 | 2,413 | 58 | — | 2,968 |
| Operating gain (loss) | (1,907) | (21) | 22,732 | (13,526) | 8 | 7,286 |
| Nonoperating revenues, net | 647 | 16 | (53,869) | (1,638) | | (54,844) |
| Operating transfers, net | 73 | 1 | (10,582) | 15,495 | — | 4,987 |
| Net income (loss) | (1,187) | (4) | (41,719) | 331 | 8 | (42,571) |
| Fixed assets: | | | | | | |
| Additions | 7,304 | 2 | 8,129 | 40 | | 15,475 |
| Deletions | 281 | | 841 | | | 1,122 |
| Net working capital | 328 | (177) | 139,386 | 4,231 | 141 | 143,909 |
| Total assets | 28,899 | 94 | 194,967 | 7,918 | 153 | 232,031 |
| Capital lease obligations | 3,495 | | 609 | 7 | | 4,111 |
| Advances from other funds | | | 315 | | | 315 |
| Total equity (deficit) | $21,807 | (111) | (27,541) | 1,661 | 141 | (4,043) |

The County pays a subsidy to the County Hospital and Health Maintenance Organization enterprise funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

| Year Ended June 30, | Total Subsidy |
|---|---|
| 1992 | $ 27,537 |
| 1993 | 30,854 |
| 1994 | 32,555 |

## 15. DEFERRED COMPENSATION PLAN

The County and the Housing Authority offer their employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. These plans, available to all employees, permit them to defer a portion of their annual salary until future years. Monies in the deferred compensation plan are not available to employees until termination, retirement, death, or unforseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County or Housing Authority (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County or Housing Authority's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the fiduciary duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely the County will use the assets to satisfy the claims of general creditors in the future. The Housing Authority takes the same position in regards to their plan.

As of June 30, 1994, the assets of the County plan, recorded in an agency fund at their fair market value, amounted to $ 69,821,000. At March 31, 1994, the assets of the Authority's plan, recorded in an agency fund at their fair market value, amounted to $597,000.

## 16. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons who find it difficult to qualify for conventional mortgages at market rates.

The bonds do not constitute an indebtedness of the County. They are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated for the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long–Term Obligations account group.

The total amount of mortgage revenue bonds outstanding at June 30, 1994, was $101,404,309.

## 17. COMMITMENTS AND CONTINGENCIES

### A. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audits by the grantors or their representatives. Audits of certain grant programs through June 30, 1994, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the general–purpose financial statements.

### B. Self Insurance

The County is self–insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice, and unemployment. The County is also self–insured for claims related to workers' compensation but minimizes risk by purchasing coverage for liabilities in excess of $500,000 per occurrence. In addition, the County is self–insured for costs of its employees' dental program and its management employees' long–term disability program. Internal service funds are used to account for the County's self–insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self–insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accrual and payment of claims are recorded in the internal service funds. Claims incurred but not reported have been estimated and accrued.

### C. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Employees have a choice of participation in three medical plans: Kaiser Permanente, a private health maintenance organization (HMO); Qual–Med Health Plan, with both a preferred provider plan (PPO) and a HMO; and the Contra Costa Health Plan (CCHP), operated by the County Health Services Department. The County subvents 79% of Kaiser and Qual Med HMO, 77% of Qual Med PPO and 98%

of CCHP premiums for health plan members. A dental plan is also offered to all employees. The County's contribution to health and dental plans during 1993–94 for active employees was $25,020,000. The County's liability for health care benefits is limited to its annual contribution.

## D. Post-Employment Benefits Other Than Pensions

In addition to providing retirement benefits as described in Note 18 below, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 1994, there were 2,682 retired employees participating in the health plans, and the County contributed $8,321,000 toward payment of the premiums and the Employees' Retirement Association subvented $4,500,000 of the County's cost. The cost of retiree health care is recognized when the County makes its contribution and is accounted for in the General Fund, Library Fund, Fire District Funds, or Enterprise Funds as appropriate. This post-employment benefit was approved by Board of Supervisor resolution number 264 on August 22, 1961 with an effective date of October 1, 1961. To be eligible, the retiring employee must have been a member of a participating health plan for at least 5 consecutive years.

## E. Pending Legal Matters

1. As reported last fiscal year, the County is a named defendant in two legal proceedings brought by the operator of a landfill site within the County boundaries.

The merits of the first case focus on whether the County is deemed to be an operator of the landfill and seeks payment for various closure and monitoring costs of the landfill. The total costs of the landfill closure are estimated by the plaintiff to be between $40 and $80 million. A more definite estimate of the total cost has not been determined. At this time, the extent of the County's obligation and that of the numerous other defendants named in the case, cannot be determined. It is the opinion of the County and County's legal counsel that the County is not an operator of the landfill. In the event the County is found not to be an operator of the landfill, it may still be liable for some portion of the closure costs. However, it is the opinion of the County and County's legal counsel that this amount would not have a material adverse impact.

In the second matter, the landfill operator has alleged a breach of oral contract over the operator's right to increase usage fees and is seeking an unspecified amount of damages. It is the opinion of the County and County's legal counsel that the County will not be held liable.

2. In April, 1994, the "minority poor" persons residing in the County, filed a class action complaint against the County, alleging denial of access to County hospital services. In August, 1994, plaintiffs obtained a preliminary injunction enjoining construction of the County's Hospital Replacement Project until the County assures "equal access to hospital services for the minority poor". The County's motion to dismiss was denied. A motion to dissolve the restraining order is pending.

County management believes that the Hospital Replacement Project will provide equal access to hospital services to the minority poor. Due to the funding of debt service requirements of the Project through fiscal 1998 with proceeds of the original debt issuance, the construction schedule affords some time for resolution of this matter. However, if the litigation results in a substantial delay in construction or if construction of the Project is permanently stopped, it could cost the County as much as $25 million.

3. A manufacturing firm and its insurance carrier have brought an inverse condemnation flood damage case against the County and a flood control district. The manufacturing plant was flooded when storm water overflowed an adjacent creek. The insurance carrier paid all but the insurance deductible on the loss and is now asserting a subrogation claim in the case.

The County's legal counsel estimates the range of potential loss for the flood control district to be between zero and $3.5 million.

4. A personal injury lawsuit has been brought against the County by a person who was struck by a car while crossing a street. Plaintiff alleges a dangerous condition of the road where the plaintiff was crossing. Discovery is just beginning and the full extent of exposure to the County has not been determined but the plaintiff's claim may be a large as $12 million.

At this time, the County has not determined there is a probability of loss on any of the above mentioned legal proceedings, therefore, no liability has been recorded in the accompanying combined financial statements.

## 18. EMPLOYEES' RETIREMENT ASSOCIATION

### A. Plan Description and Provisions

The Contra Costa County Employees' Retirement Association is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County, its special districts, the Housing Authority and fourteen other member agencies. The total membership of 12,373 is divided among general and safety members, and retired members as follows:

| | |
|---|---|
| Retirees and beneficiaries currently receiving benefits | 4,154 |
| Terminated employees entitled to benefits but not yet receiving them | 628 |
| Active members with vested benefits | 5,419 |
| Active members without vested benefits | 2,172 |
| Total membership | 12,373 |

The plan provides for retirement, disability, death and survivor benefits. Annual cost-of-living adjustments (C.O.L.) to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Specific provisions are as follows:

General Membership

This membership is divided into two tiers. Tier II includes all employees who became members after August 1, 1980, and those Tier I members who elected to transfer to Tier II. Tier II members contribute less and receive lower benefits than the Tier I members. All members may elect service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability retirement may be granted as service-connected with no years of employment required, or, for members enrolled prior to August 1, 1980, non-service-connected with five years of service credit required. The definition of disability is stricter for Tier II than for Tier I. The retirement benefit is based on a one year (three for Tier II) final average salary.

Safety Membership

Safety membership covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability retirements may be granted as service–connected with no years of employment required or non–service–connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

## B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step–rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going–concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the system.

The pension benefit obligation was computed as part of an actuarial evaluation performed as of January 1, 1993. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.0 percent per year, (b) projected salary increases of 4.75 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post–retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index. The 1983 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements. Total unfunded pension benefit obligation applicable to the association's members was $445.3 million at December 31, 1993, as follows (in millions):

**Pension benefit obligation:**

| | |
|---|---|
| Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits | $ 695.9 |
| Current employees: | |
| Accumulated employee contributions including allocated investment income | 158.8 |
| Employer-financed vested | 575.4 |
| Employer-financed nonvested | 46.5 |
| Other reserves (post-retirement death benefit and C.O.L. supplement) | 2.8 |
| Total pension benefit obligation | 1,479.4 |
| Net assets available for benefits, at cost (market value is $1,116.4 million) | 1,034.1 |
| Unfunded pension benefit obligation (all member entities) | $ 445.3 |

On March 1, 1994, the Retirement Association received $333,724,000 from the County as proceeds from the issuance of Pension Obligation Bonds. This amount was based upon an actuarial study using December 31, 1992 data and on 8.0 percent and 5.0 percent interest and salary rate assumptions respectively. The proceeds were used to reduce and/or extinguish the County's Unfunded Actuarial Accrued Liability (UAAL).

## C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1993, became effective July 1, 1993. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 17.5 years from the January 1, 1993, valuation date. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress".

Total covered payroll for all employers participating in the plan was $329.4 million. The total payroll for the County was $333.0 million, of which $ 296.1 million was for County employees covered by the plan.

Contributions for all participating agencies, totaling $55.8 million for 1993, were made in accordance with

actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1993, and January 1, 1992, and adopted by the Retirement Board. The County's contribution of $39.8 million and the employees' contribution of $10.8 million were 13.4% and 3.6% respectively of the $296.1 million covered payroll. The County's contribution was 89.6% of the $44.4 million total contributions of all participating employers. These contributions consisted of normal costs (8.5 percent of current covered payroll) and amortization of the unfunded actuarial accrued liability (8.75 percent of current covered payroll).

The 1937 Act statutes require employees to pay 50% of the basic retirement benefit (Tier II – 40% of Tier I rate) and 50% of future C.O.L. costs, with employers making up the balance of the basic and C.O.L. contributions needed. Pursuant to agreements reached during salary negotiations, the County generally pays 50% of employees' basic contributions. This amounted to $7.5 million in 1993.

## D. Historical Trends

Historical trend information designed to provide information about the association's progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information. This trend information is summarized for the three most recent calendar years as follows:

| | 1991 | 1992 | 1993 |
|---|---|---|---|
| Ratio of net assets available for benefits to pension benefit obligation | 66.7% | 67.2% | 69.9% |
| Ratio of unfunded pension benefit obligation to annual covered payroll | 134.4% | 138.0% | 135.2% |
| Ratio of employer contributions to annual covered payroll | 14.6% | 14.8% | 13.5% |

## 19. SUBSEQUENT EVENTS

### 1994–95 Tax and Revenue Anticipation Notes

On July 1, 1994, the County issued short–term tax and revenue anticipation notes of $95,000,000. The notes bear interest at 4.25% and will mature July 5, 1995.

### 1994 Certificates of Participation

On August 23, 1994, the Public Facilities Corporation sold certificates of participation aggregating $23,090,000 to purchase four buildings: for Health Service's occupancy and use – 597 Center Avenue, Martinez and 205 41st Street, Richmond; for Social Service's occupancy and use – 1305 MacDonald, Richmond and 151 Linus Pauling Drive, Hercules. Certificates mature annually from August 1, 1995, through 2024, and will incur interest at rates ranging from 5.20% to 6.50%.

### AB 860 State of California Property Tax Legislation

In July, 1994, the State passed legislation (AB 860) which required Contra Costa and several other counties to reapportion fiscal year 1993–94 property taxes. Approximately $6.0 million in property taxes recorded as county revenue in 1993–94 will be re–directed to K – 12 schools and community colleges during the 1994–95 and 1995–96 fiscal years.

# GENERAL FUND

The General Fund accounts for legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from taxes, licenses, permits, franchise fees, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. The resources of the General Fund are generally expended and replenished on an annual basis. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

# GENERAL FUND BALANCE SHEET

JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| Assets | | 1994 | 1993 |
|---|---|---|---|
| Cash and investments | $ | 236,514 | 222,616 |
| Accounts receivable and accrued revenue | | 45,654 | 43,419 |
| Inventories | | 1,598 | 1,602 |
| Due from other funds | | 45,533 | 36,791 |
| Advances to other funds | | 783 | 1,441 |
| Prepaid items and deposits | | 3,901 | 8,037 |
| **Total Assets** | $ | 333,983 | 313,906 |

## Liabilities and Fund Equity

| | | | |
|---|---|---|---|
| **Liabilities:** | | | |
| Short term notes | | 140,000 | 117,000 |
| Accounts payable and accrued liabilities | | 31,576 | 22,341 |
| Due to other funds | | 18,642 | 25,972 |
| Welfare program advances | | 12,809 | 11,640 |
| Obligations under reverse repurchase agreements | | 74,050 | 81,502 |
| Deferred revenue and credits | | 6,693 | 7,853 |
| **Total Liabilities** | | 283,770 | 266,308 |
| **Fund Equity:** | | | |
| **Fund Balance Reserved For:** | | | |
| Encumbrances | | 11,639 | 7,225 |
| Inventories | | 1,598 | 1,602 |
| Advances to other funds | | 783 | 1,441 |
| Prepaid items and deposits | | 3,654 | 7,639 |
| **Total fund Balance—Reserved** | | 17,674 | 17,907 |
| **Fund Balance—Unreserved:** | | | |
| Designated for future use | | 4,316 | 3,238 |
| Undesignated | | 28,223 | 26,453 |
| **Total Fund Balance—Unreserved** | | 32,539 | 29,691 |
| **Total Fund Balances** | | 50,213 | 47,598 |
| **Total Liabilities and Fund Balances** | $ | 333,983 | 313,906 |

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | 1994 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance Favorable (Unfavorable) | 1993 Actual |
| **Revenues:** | | | | |
| Taxes | $ 92,335 | 97,743 | 5,408 | 153,044 |
| Licenses, permits and franchises | 5,818 | 6,229 | 411 | 6,964 |
| Fines, forfeitures and penalties | 9,901 | 9,789 | (112) | 3,732 |
| Use of money and property | 10,726 | 12,279 | 1,553 | 14,876 |
| Intergovernmental | 389,946 | 375,371 | (14,575) | 344,534 |
| Charges for services | 82,231 | 77,835 | (4,396) | 78,572 |
| Other revenue | 7,766 | 10,446 | 2,680 | 2,234 |
| **Total Revenues** | 598,723 | 589,692 | (9,031) | 603,956 |
| **Expenditures:** | | | | |
| **Current:** | | | | |
| General government | 70,262 | 63,890 | 6,372 | 63,389 |
| Public protection | 162,900 | 152,161 | 10,739 | 151,322 |
| Health and sanitation | 113,874 | 112,659 | 1,215 | 96,928 |
| Public assistance | 239,455 | 231,162 | 8,293 | 237,559 |
| Education | 102 | 102 | | 101 |
| Public ways and facilities | 14,928 | 11,768 | 3,160 | 20,652 |
| Recreation and culture | 1 | | 1 | |
| Interest | 5,018 | 5,017 | 1 | 4,760 |
| Capital outlay | 3,384 | 3,384 | | 773 |
| **Total Expenditures** | 609,924 | 580,143 | 29,781 | 575,484 |
| **Excess (deficiency) of revenues over (under) expenditures** | (11,201) | 9,549 | 20,750 | 28,472 |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers in | 28,022 | 28,022 | | 10,851 |
| Operating transfers out | (37,405) | (37,405) | | (32,768) |
| Proceeds from issuance of debt | | 270,036 | 270,036 | |
| Retirement of UAAL obligation | | (270,036) | (270,036) | |
| Capital lease financing | | 3,384 | 3,384 | 773 |
| **Total Other Financing Sources (Uses)** | (9,383) | (5,999) | 3,384 | (21,144) |
| **Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses** | (20,584) | 3,550 | 24,134 | 7,328 |
| **Fund Balances at Beginning of Year** | 47,598 | 47,598 | | 41,338 |
| Adjustment to fund balance | | (398) | (398) | |
| Residual equity transfers out | | (537) | (537) | (1,068) |
| **Fund Balance at End of Year** | $ 27,014 | 50,213 | 23,199 | 47,598 |

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **GENERAL GOVERNMENT** | | | | |
| Board of Supervisors | | | | |
| Salaries and benefits | $ 1,075 | 1,075 | | 1,124 |
| Services and supplies | 530 | 488 | 42 | 425 |
| Fixed assets | 10 | 3 | 7 | |
| Expenditure transfers | (114) | (118) | 4 | (172) |
| Total | 1,501 | 1,448 | 53 | 1,377 |
| Clerk of the Board | | | | |
| Salaries and benefits | 287 | 280 | 7 | 308 |
| Services and supplies | 35 | 27 | 8 | 29 |
| Fixed assets | 3 | 2 | 1 | 3 |
| Expenditure transfers | (19) | (19) | | (23) |
| Total | 306 | 290 | 16 | 317 |
| Administrator | | | | |
| Salaries and benefits | 1,793 | 1,793 | | 3,098 |
| Services and supplies | 823 | 812 | 11 | 1,206 |
| Other charges | 8 | 8 | | 16 |
| Fixed assets | 182 | 77 | 105 | 21 |
| Expenditure transfers | (72) | (72) | | (207) |
| Total | 2,734 | 2,618 | 116 | 4,134 |
| Auditor–Controller | | | | |
| Salaries and benefits | 4,094 | 3,883 | 211 | 3,949 |
| Services and supplies | 1,306 | 1,085 | 221 | 1,087 |
| Fixed assets | 35 | 21 | 14 | 39 |
| Expenditure transfers | (743) | (744) | 1 | (721) |
| Total | 4,692 | 4,245 | 447 | 4,354 |

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Treasurer–Tax Collector | | | | |
| Salaries and benefits | 1,616 | 1,517 | 99 | 1,549 |
| Services and supplies | 679 | 596 | 83 | 598 |
| Other charges | 78 | 39 | 39 | 76 |
| Fixed assets | 38 | 36 | 2 | 4 |
| Total | 2,411 | 2,188 | 223 | 2,227 |
| Assessor | | | | |
| Salaries and benefits | 7,026 | 6,692 | 334 | 6,911 |
| Services and supplies | 1,002 | 849 | 153 | 1,003 |
| Other charges | 5 | 2 | 3 | 2 |
| Fixed assets | 60 | 60 | | 8 |
| Expenditure transfers | (29) | (30) | 1 | (32) |
| Total | 8,064 | 7,573 | 491 | 7,892 |
| Purchasing | | | | |
| Salaries and benefits | 313 | 313 | | 363 |
| Services and supplies | 78 | 73 | 5 | 166 |
| Other charges | 4 | 4 | | 4 |
| Fixed assets | 3 | 3 | | 18 |
| Expenditure transfers | (37) | (40) | 3 | (34) |
| Total | 361 | 353 | 8 | 517 |
| Management Information Systems | | | | |
| Services and supplies | 954 | 549 | 405 | 384 |
| Fixed assets | 79 | 73 | 6 | 101 |
| Total | 1,033 | 622 | 411 | 485 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Revenue Collections | | | | |
| Salaries and benefits | 1,165 | 1,110 | 55 | 1,034 |
| Services and supplies | 227 | 224 | 3 | 215 |
| Other Charges | 1 | | 1 | |
| Fixed assets | 5 | 4 | 1 | 72 |
| Expenditure transfers | (313) | (353) | 40 | (334) |
| Total | 1,085 | 985 | 100 | 987 |
| County Counsel | | | | |
| Salaries and benefits | 2,460 | 2,431 | 29 | 2,365 |
| Services and supplies | 236 | 231 | 5 | 203 |
| Fixed assets | 13 | 3 | 10 | 25 |
| Expenditure transfers | (745) | (890) | 145 | (806) |
| Total | 1,964 | 1,775 | 189 | 1,787 |
| Personnel | | | | |
| Salaries and benefits | 2,552 | 2,262 | 290 | 2,509 |
| Services and supplies | 1,934 | 1,453 | 481 | 1,407 |
| Other charges | 24 | 18 | 6 | 25 |
| Fixed assets | 61 | 47 | 14 | 56 |
| Expenditure transfers | (369) | (415) | 46 | (413) |
| Total | 4,202 | 3,365 | 837 | 3,584 |
| Personnel Merit Board | | | | |
| Salaries and benefits | 42 | 41 | 1 | 37 |
| Services and supplies | 30 | 24 | 6 | 39 |
| Expenditure transfers | | (5) | 5 | (1) |
| Total | 72 | 60 | 12 | 75 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Elections | | | | |
| Salaries and benefits | 971 | 971 | | 857 |
| Services and supplies | 1,940 | 1,939 | 1 | 1,588 |
| Fixed assets | 128 | 117 | 11 | |
| Expenditure transfers | (50) | (50) | | (38) |
| Total | 2,989 | 2,977 | 12 | 2,407 |
| Telephone Exchange | | | | |
| Salaries and benefits | 962 | 957 | 5 | 1,122 |
| Services and supplies | 2,222 | 2,197 | 25 | 2,227 |
| Other charges | 304 | 303 | 1 | 312 |
| Fixed assets | 27 | 17 | 10 | 7 |
| Expenditure transfers | (2,816) | (2,821) | 5 | (3,114) |
| Total | 699 | 653 | 46 | 554 |
| Fleet Services | | | | |
| Salaries and benefits | 1,279 | 1,250 | 29 | 1,291 |
| Services and supplies | 3,853 | 3,790 | 63 | 3,916 |
| Other charges | 847 | 319 | 528 | 109 |
| Fixed assets | 834 | 552 | 282 | 508 |
| Expenditure transfers | (5,792) | (5,793) | 1 | (5,712) |
| Total | 1,021 | 118 | 903 | 112 |
| Building Occupancy Cost | | | | |
| Services and supplies | 13,699 | 13,695 | 4 | 12,618 |
| Other charges | 59 | 59 | | 59 |
| Fixed assets | 36 | 36 | | 5 |
| Expenditure transfers | (312) | (416) | 104 | (281) |
| Total | 13,482 | 13,374 | 108 | 12,401 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Building Maintenance | | | | |
| Salaries and benefits | 7,960 | 7,956 | 4 | 8,338 |
| Services and supplies | 15,551 | 15,470 | 81 | 15,217 |
| Other charges | 10,707 | 10,702 | 5 | 9,621 |
| Fixed assets | 7 | 6 | 1 | 7 |
| Expenditure transfers | (30,035) | (30,038) | 3 | (29,066) |
| Total | 4,190 | 4,096 | 94 | 4,117 |
| Plant Acquisition | | | | |
| Fixed assets | 5,898 | 4,128 | 1,770 | 4,971 |
| Economic Development | | | | |
| Services and supplies | 40 | 40 | | |
| Employee Benefits | | | | |
| Salaries and benefits | 6,092 | 6,092 | | 5,834 |
| Services and supplies | 4 | 3 | 1 | 17 |
| Other Charges | 51 | 14 | 37 | |
| Total | 6,147 | 6,109 | 38 | 5,851 |
| Data Processing | | | | |
| Salaries and benefits | 4,526 | 4,464 | 62 | 4,823 |
| Services and supplies | 2,719 | 2,473 | 246 | 2,563 |
| Other charges | 143 | 132 | 11 | 192 |
| Fixed assets | 176 | 141 | 35 | 102 |
| Expenditure transfers | (6,840) | (6,841) | 1 | (7,159) |
| Total | 724 | 369 | 355 | 521 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Central Service/Microfilm | | | | |
| Salaries and benefits | 742 | 738 | 4 | 768 |
| Services and supplies | 998 | 944 | 54 | 985 |
| Other charges | 133 | 133 | | 42 |
| Fixed assets | | | | 1 |
| Expenditure transfers | (1,584) | (1,646) | 62 | (1,444) |
| Total | 289 | 169 | 120 | 352 |
| General Services Administration | | | | |
| Salaries and benefits | 853 | 853 | | 872 |
| Services and supplies | 142 | 142 | | 133 |
| Other charges | 2 | 2 | | 2 |
| Fixed assets | 13 | 12 | 1 | 3 |
| Expenditure transfers | (999) | (999) | | (1,009) |
| Total | 11 | 10 | 1 | 1 |
| Insurance | | | | |
| Salaries and benefits | 1,212 | 1,192 | 20 | |
| Services and supplies | 5,279 | 5,277 | 2 | 4,300 |
| Other charges | 403 | 403 | | 66 |
| Fixed assets | 3 | 2 | 1 | |
| Expenditure transfers | | 1 | (1) | |
| Total | 6,897 | 6,875 | 22 | 4,366 |
| UAAL pension bond debt service transfers | | | | |
| Salaries and benefits | (550) | (550) | | |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Total General Government** | | | | |
| Salaries and benefits | 46,470 | 45,320 | 1,150 | 47,152 |
| Services and supplies | 54,281 | 52,381 | 1,900 | 50,326 |
| Other charges | 12,769 | 12,138 | 631 | 10,526 |
| Fixed assets | 7,611 | 5,340 | 2,271 | 5,951 |
| Expenditure transfers | (50,869) | (51,289) | 420 | (50,566) |
| Total | 70,262 | 63,890 | 6,372 | 63,389 |
| **PUBLIC PROTECTION** | | | | |
| Superior Courts | | | | |
| Salaries and benefits | 4,171 | 4,163 | 8 | 4,222 |
| Services and supplies | 2,534 | 2,496 | 38 | 2,696 |
| Other Charges | 24 | 23 | 1 | |
| Fixed assets | 103 | 98 | 5 | 69 |
| Expenditure transfers | (53) | (55) | 2 | (56) |
| Total | 6,779 | 6,725 | 54 | 6,931 |
| Municipal Courts | | | | |
| Salaries and benefits | 10,584 | 10,147 | 437 | 10,409 |
| Services and supplies | 3,192 | 2,579 | 613 | 2,794 |
| Other charges | 14 | (32) | 46 | 279 |
| Fixed assets | 95 | 80 | 15 | 20 |
| Expenditure transfers | | | | (1) |
| Total | 13,885 | 12,774 | 1,111 | 13,501 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Law and Justice Systems | | | | |
| Salaries and benefits | 139 | 139 | | 146 |
| Services and supplies | 640 | 248 | 392 | 263 |
| Expenditure transfers | (43) | (43) | | (52) |
| Total | 736 | 344 | 392 | 357 |
| Grand Jury | | | | |
| Services and supplies | 61 | 49 | 12 | 66 |
| Criminal Grand Jury | | | | |
| Services and supplies | 112 | 112 | | 108 |
| County Clerk | | | | |
| Salaries and benefits | 3,822 | 3,797 | 25 | 3,798 |
| Services and supplies | 607 | 602 | 5 | 680 |
| Other charges | 6 | 5 | 1 | 30 |
| Expenditure transfers | (4) | (16) | 12 | (21) |
| Total | 4,431 | 4,388 | 43 | 4,487 |
| District Attorney | | | | |
| Salaries and benefits | 10,454 | 10,121 | 333 | 10,789 |
| Services and supplies | 1,532 | 1,053 | 479 | 1,075 |
| Other charges | 7 | 2 | 5 | 35 |
| Fixed assets | 397 | 254 | 143 | 16 |
| Expenditure transfers | (104) | (126) | 22 | (90) |
| Total | 12,286 | 11,304 | 982 | 11,825 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Public Defender | | | | |
| Salaries and benefits | 7,544 | 7,459 | 85 | 7,338 |
| Services and supplies | 833 | 827 | 6 | 714 |
| Other charges | 4 | | 4 | |
| Fixed assets | 21 | 16 | 5 | 5 |
| Expenditure transfers | | (1) | 1 | |
| Total | 8,402 | 8,301 | 101 | 8,057 |
| District Attorney Family Support | | | | |
| Salaries and benefits | 7,856 | 7,856 | | 6,971 |
| Services and supplies | 2,449 | 2,381 | 68 | 2,116 |
| Other charges | | | | 4 |
| Fixed assets | 164 | 115 | 49 | |
| Expenditure transfers | (842) | (844) | 2 | (735) |
| Total | 9,627 | 9,508 | 119 | 8,356 |
| Conflict Defense Services | | | | |
| Services and supplies | 2,068 | 1,999 | 69 | 3,617 |
| Sheriff | | | | |
| Salaries and benefits | 32,386 | 32,337 | 49 | 32,576 |
| Services and supplies | 3,408 | 3,174 | 234 | 3,023 |
| Other charges | 366 | 366 | | 375 |
| Fixed assets | 198 | 172 | 26 | 71 |
| Expenditure transfers | (76) | (136) | 60 | (157) |
| Total | 36,282 | 35,913 | 369 | 35,888 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Jail | | | | |
| Salaries and benefits | 21,591 | 21,442 | 149 | 21,472 |
| Services and supplies | 4,551 | 3,725 | 826 | 4,073 |
| Other charges | 398 | 237 | 161 | 426 |
| Fixed assets | 128 | 120 | 8 | |
| Expenditure transfers | | (142) | 142 | (45) |
| Total | 26,668 | 25,382 | 1,286 | 25,926 |
| Jail–Health Services | | | | |
| Salaries and benefits | 3,540 | 3,540 | | 3,161 |
| Services and supplies | 1,981 | 1,981 | | 1,747 |
| Expenditure transfers | (311) | (311) | | |
| Total | 5,210 | 5,210 | | 4,908 |
| Probation | | | | |
| Salaries and benefits | 15,849 | 15,159 | 690 | 16,222 |
| Services and supplies | 2,090 | 1,980 | 110 | 1,518 |
| Other charges | 6,814 | 5,479 | 1,335 | 75 |
| Fixed assets | 32 | 27 | 5 | |
| Expenditure transfers | (4) | (21) | 17 | (20) |
| Total | 24,781 | 22,624 | 2,157 | 17,795 |
| Justice System Programs | | | | |
| Services and supplies | 151 | 132 | 19 | 171 |
| Other charges | 2,522 | 176 | 2,346 | 219 |
| Total | 2,673 | 308 | 2,365 | 390 |
| Flood Control | | | | |
| Services and supplies | 326 | 296 | 30 | 262 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Agriculture | | | | |
| Salaries and benefits | 1,566 | 1,506 | 60 | 1,531 |
| Services and supplies | 117 | 74 | 43 | 77 |
| Fixed assets | 166 | 142 | 24 | 41 |
| Total | 1,849 | 1,722 | 127 | 1,649 |
| Land Information System | | | | |
| Salaries and benefits | 34 | 34 | | 135 |
| Services and supplies | 6 | 6 | | 9 |
| Fixed assets | 5 | 5 | | |
| Expenditure transfers | (35) | (35) | | (119) |
| Total | 10 | 10 | | 25 |
| Recorder | | | | |
| Salaries and benefits | 1,149 | 975 | 174 | 868 |
| Services and supplies | 455 | 356 | 99 | 367 |
| Other charges | 1 | | 1 | 1 |
| Expenditure transfers | (2) | (3) | 1 | (5) |
| Total | 1,603 | 1,328 | 275 | 1,231 |
| Local Agency Formation | | | | |
| Salaries and benefits | 126 | 114 | 12 | |
| Services and supplies | 92 | 64 | 28 | 211 |
| Total | 218 | 178 | 40 | 211 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Community Development | | | | |
| Salaries and benefits | 3,594 | 3,045 | 549 | 3,463 |
| Services and supplies | 1,325 | 1,012 | 313 | 954 |
| Other charges | 18 | 12 | 6 | 22 |
| Fixed assets | 43 | 33 | 10 | 26 |
| Expenditure transfers | (3,093) | (3,093) | | (3,348) |
| Total | 1,887 | 1,009 | 878 | 1,117 |
| Coroner | | | | |
| Salaries and benefits | 744 | 743 | 1 | 634 |
| Services and supplies | 337 | 328 | 9 | 287 |
| Fixed assets | 8 | 6 | 2 | |
| Total | 1,089 | 1,077 | 12 | 921 |
| Crossing Guards | | | | |
| Services and supplies | 25 | 25 | | 48 |
| Emergency Services | | | | |
| Salaries and benefits | 280 | 233 | 47 | 316 |
| Services and supplies | 80 | 67 | 13 | 82 |
| Fixed assets | 4 | | 4 | 22 |
| Total | 364 | 300 | 64 | 420 |
| Public Administrator | | | | |
| Salaries and benefits | 140 | 133 | 7 | 137 |
| Services and supplies | 6 | 4 | 2 | 5 |
| Fixed assets | 1 | 1 | | |
| Total | 147 | 138 | 9 | 142 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET
YEAR ENDED JUNE 30, 1994
(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Animal Services | | | | |
| Salaries and benefits | 2,929 | 2,760 | 169 | 2,674 |
| Services and supplies | 492 | 417 | 75 | 398 |
| Other charges | | | | 5 |
| Fixed assets | 21 | 21 | | 7 |
| Total | 3,442 | 3,198 | 244 | 3,084 |
| UAAL pension bond debt service transfers | | | | |
| Salaries and benefits | (2,061) | (2,061) | | |
| **Total Public Protection** | | | | |
| Salaries and benefits | 126,437 | 123,642 | 2,795 | 126,862 |
| Services and supplies | 29,470 | 25,987 | 3,483 | 27,361 |
| Other charges | 10,174 | 6,268 | 3,906 | 1,471 |
| Fixed assets | 1,386 | 1,090 | 296 | 277 |
| Expenditure transfers | (4,567) | (4,826) | 259 | (4,649) |
| Total | 162,900 | 152,161 | 10,739 | 151,322 |
| **HEALTH AND SANITATION** | | | | |
| Public Health | | | | |
| Salaries and benefits | 19,079 | 19,079 | | 18,058 |
| Services and supplies | 6,535 | 6,334 | 201 | 5,916 |
| Other charges | 4 | 4 | | 4 |
| Fixed assets | 106 | 31 | 75 | 16 |
| Expenditure transfers | (2,092) | (2,092) | | (1,832) |
| Total | 23,632 | 23,356 | 276 | 22,162 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Environmental Health | | | | |
| Salaries and benefits | 3,778 | 3,778 | | 3,700 |
| Services and supplies | 2,566 | 2,450 | 116 | 1,795 |
| Other charges | 2 | 2 | | 3 |
| Fixed assets | 129 | 90 | 39 | 31 |
| Expenditure transfers | (2) | (2) | | |
| Total | 6,473 | 6,318 | 155 | 5,529 |
| Childrens Services | | | | |
| Salaries and benefits | 2,347 | 2,347 | | 1,823 |
| Services and supplies | 1,613 | 1,612 | 1 | 3,041 |
| Other charges | 2 | 2 | | 1 |
| Fixed assets | 4 | 3 | 1 | 23 |
| Total | 3,966 | 3,964 | 2 | 4,888 |
| Alcohol Abuse | | | | |
| Salaries and benefits | 1,779 | 1,779 | | 2,207 |
| Services and supplies | 3,669 | 3,511 | 158 | 3,706 |
| Other charges | 1 | 1 | | 2 |
| Fixed assets | 13 | 2 | 11 | 1 |
| Expenditure transfers | (1,148) | (1,148) | | (730) |
| Total | 4,314 | 4,145 | 169 | 5,186 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Drug Abuse | | | | |
| Salaries and benefits | 1,938 | 1,938 | | 1,895 |
| Services and supplies | 5,650 | 5,498 | 152 | 5,579 |
| Other charges | | | | 2 |
| Fixed assets | 19 | 6 | 13 | 35 |
| Expenditure transfers | (48) | (48) | | (8) |
| Total | 7,559 | 7,394 | 165 | 7,503 |
| Mental Health | | | | |
| Salaries and benefits | 8,967 | 8,967 | | 9,204 |
| Services and supplies | 25,799 | 25,636 | 163 | 24,308 |
| Other charges | 4,790 | 4,790 | | 7,656 |
| Fixed assets | 20 | 16 | 4 | 33 |
| Total | 39,576 | 39,409 | 167 | 41,201 |
| General Sewer Planning | | | | |
| Services and supplies | 29 | 29 | | 30 |
| Medical Disproportionate Share | | | | |
| Other charges | 27,671 | 27,671 | | 10,333 |
| Solid Waste Management | | | | |
| Services and supplies | 870 | 713 | 157 | 3 |
| Fixed assets | 223 | 99 | 124 | 85 |
| Total | 1,093 | 812 | 281 | 88 |
| UAAL pension bond debt service transfers | | | | |
| Salaries and benefits | (439) | (439) | | |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Total Health and Sanitation** | | | | |
| Salaries and benefits | 37,449 | 37,449 | | 36,887 |
| Services and supplies | 46,731 | 45,783 | 948 | 44,378 |
| Other charges | 32,470 | 32,470 | | 18,001 |
| Fixed assets | 514 | 247 | 267 | 224 |
| Expenditure transfers | (3,290) | (3,290) | | (2,570) |
| Total | 113,874 | 112,659 | 1,215 | 96,920 |
| **PUBLIC ASSISTANCE** | | | | |
| Social Services | | | | |
| Salaries and benefits | 44,844 | 44,787 | 57 | 46,432 |
| Services and supplies | 23,911 | 21,806 | 2,105 | 20,193 |
| Other charges | 148,062 | 145,249 | 2,813 | 153,865 |
| Fixed assets | 900 | 138 | 762 | 64 |
| Expenditure transfers | | (38) | 38 | |
| Total | 217,717 | 211,942 | 5,775 | 220,554 |
| Veterans Services | | | | |
| Salaries and benefits | 258 | 227 | 31 | 242 |
| Services and supplies | 15 | 13 | 2 | 15 |
| Total | 273 | 240 | 33 | 257 |
| Private Industry Council | | | | |
| Salaries and benefits | 771 | 750 | 21 | 700 |
| Services and supplies | 4,382 | 3,595 | 787 | 4,320 |
| Other charges | 101 | 63 | 38 | 47 |
| Fixed assets | 56 | 23 | 33 | 27 |
| Expenditure transfers | (30) | (48) | 18 | (13) |
| Total | 5,280 | 4,383 | 897 | 5,081 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| Community Services | | | | |
| Salaries and benefits | 5,153 | 5,153 | | 4,360 |
| Services and supplies | 6,263 | 5,935 | 328 | 5,223 |
| Other charges | 5 | 3 | 2 | |
| Fixed assets | 324 | 233 | 91 | 30 |
| Expenditure transfers | (75) | (121) | 46 | (150) |
| Total | 11,670 | 11,203 | 467 | 9,463 |
| Community Development | | | | |
| Services and supplies | 4,900 | 3,814 | 1,086 | 1,998 |
| Fixed assets | 25 | 9 | 16 | 13 |
| Total | 4,925 | 3,823 | 1,102 | 2,011 |
| Housing Rehabilitation | | | | |
| Salaries and benefits | 175 | 173 | 2 | 212 |
| Services and supplies | 107 | 90 | 17 | 17 |
| Expenditure transfers | | | | (36) |
| Total | 282 | 263 | 19 | 193 |
| UAAL pension bond debt service transfers | | | | |
| Salaries and benefits | (692) | (692) | | |
| **Total Public Assistance** | | | | |
| Salaries and benefits | 50,509 | 50,398 | 111 | 51,946 |
| Services and supplies | 39,578 | 35,253 | 4,325 | 31,766 |
| Other charges | 148,168 | 145,315 | 2,853 | 153,912 |
| Fixed assets | 1,305 | 403 | 902 | 134 |
| Expenditure transfers | (105) | (207) | 102 | (199) |
| Total | 239,455 | 231,162 | 8,293 | 237,559 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **EDUCATION** | | | | |
| Cooperative Extension Service | | | | |
| Salaries and benefits | 88 | 88 | | 88 |
| Services and supplies | 11 | 11 | | 10 |
| Other charges | 3 | 3 | | 3 |
| Total | 102 | 102 | | 101 |
| **PUBLIC WAYS AND FACILITIES** | | | | |
| Public Works | | | | |
| Salaries and benefits | 15,045 | 14,917 | 128 | 16,059 |
| Services and supplies | 4,656 | 4,247 | 409 | 4,677 |
| Other charges | 37 | 36 | 1 | 43 |
| Fixed assets | 437 | 354 | 83 | 108 |
| Expenditure transfers | (14,110) | (14,110) | | (14,979) |
| Total | 6,065 | 5,444 | 621 | 5,908 |
| Road Construction | | | | |
| Services and supplies | 3,356 | 2,730 | 626 | 8,019 |
| Other charges | 5,721 | 3,808 | 1,913 | 6,725 |
| Total | 9,077 | 6,538 | 2,539 | 14,744 |
| UAAL pension bond debt service transfers | | | | |
| Salaries and benefits | (214) | (214) | | |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

## GENERAL FUND

## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Total Public Ways and Facilities** | | | | |
| Salaries and benefits | 14,831 | 14,703 | 128 | 16,059 |
| Services and supplies | 8,012 | 6,977 | 1,035 | 12,696 |
| Other charges | 5,758 | 3,844 | 1,914 | 6,768 |
| Fixed assets | 437 | 354 | 83 | 108 |
| Expenditure transfers | (14,110) | (14,110) | | (14,979) |
| Total | 14,928 | 11,768 | 3,160 | 20,652 |
| **RECREATION AND CULTURE** | | | | |
| Parks Adminstration | | | | |
| Services and supplies | 1 | | 1 | |
| **INTEREST** | | | | |
| Services and supplies | 120 | 120 | | 78 |
| Other charges | 4,898 | 4,897 | 1 | 4,682 |
| Total | 5,018 | 5,017 | 1 | 4,760 |
| **CAPITAL OUTLAY** | | | | |
| Fixed assets | 3,384 | 3,384 | | 773 |
| Total | 3,384 | 3,384 | | 773 |

*This schedule begins on page 46.

COUNTY OF CONTRA COSTA

# GENERAL FUND

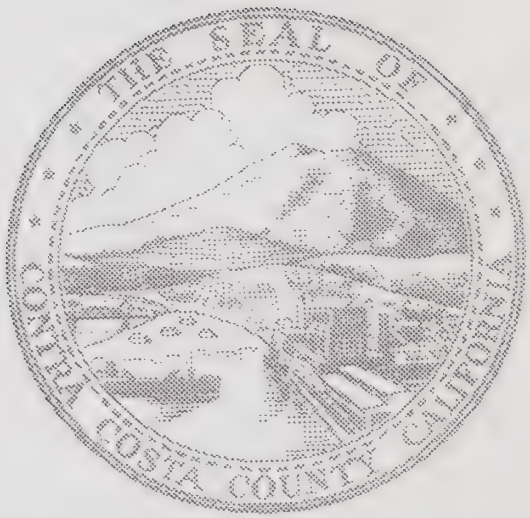
## SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **GRAND TOTAL** | | | | |
| Salaries and benefits | 275,784 | 271,600 | 4,184 | 278,994 |
| Services and supplies | 178,204 | 166,512 | 11,692 | 166,615 |
| Other charges | 214,240 | 204,935 | 9,305 | 195,363 |
| Fixed assets | 14,637 | 10,818 | 3,819 | 7,467 |
| Expenditure transfers | (72,941) | (73,722) | 781 | (72,963) |
| Total | $ 609,924 | 580,143 | 29,781 | 575,476 |

*This schedule begins on page 46.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

# SPECIAL REVENUE FUNDS

## ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by Federal funds and vehicle code fines.

## LIBRARY FUND

This fund was established to provide library services for all areas of the County except the city of Richmond. Property taxes provide most of the fund's revenues.

## FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

## HEALTH AND SANITATION FUNDS

These funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

## SERVICE AREAS FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

## FLOOD CONTROL FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and Federal grants.

## LAW ENFORCEMENT FUNDS

These funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

## COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

## RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues received are from filing and recording fees.

## OTHER SPECIAL REVENUE FUNDS

These funds account for the activities of several non-grant special revenue funds whose combined revenues are less than one percent of total special revenue funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water Districts.

## LAND DEVELOPMENT FUND

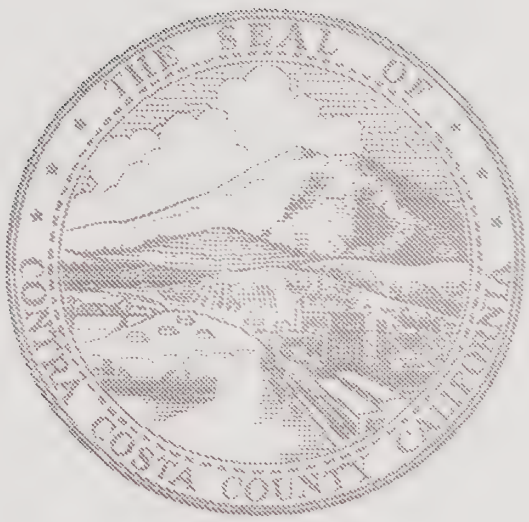
This fund was established October 1, 1991 to report growth management related activities which were previously reported in the General Fund. The functions which are included in this fund are: Building Inspection, Public Works engineering, and Community Development growth management related services.

## REDEVELOPMENT AGENCY FUNDS

These funds are used to account for the financial resources designated for the improvement of targeted low to moderate income housing areas and the elimination of blight.

## HOUSING AUTHORITY FUNDS

These funds are used to account for the financial resources designated for housing and housing assistance to low income residents of Contra Costa County.


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

COUNTY OF CONTRA COSTA

## SPECIAL REVENUE FUNDS
## COMBINING BALANCE SHEET

JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Road | Library | Fire Protection | Health And Sanitation | Service Areas | Flood Control |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and investments | $ 12,643 | 4,791 | 19,166 | 3,172 | 7,469 | 5,583 |
| Land held for resale | | | | | | |
| Accounts receivable | 1,978 | 146 | 580 | 6 | 92 | 869 |
| Due from other funds | 2,423 | 22 | 129 | 77 | 432 | 1,674 |
| Advances to other funds | | | | | 1,377 | 7,153 |
| Notes receivable | | | | | | |
| Prepaid items and deposits | 419 | | | | | 154 |
| **Total Assets** | $ 17,463 | 4,959 | 19,875 | 3,255 | 9,370 | 15,433 |
| **Liabilities and Fund Equity** | | | | | | |
| **Liabilities:** | | | | | | |
| Accounts payable and accrued liabilities | 385 | 884 | 3,976 | 100 | 276 | 129 |
| Due to other funds | 1,945 | 108 | 88 | 108 | 668 | 2,419 |
| Advances from other funds | | | | | | |
| Deferred revenue and credits | 81 | 162 | | | | |
| **Total Liabilities** | 2,411 | 1,154 | 4,064 | 208 | 944 | 2,548 |
| **Fund Equity:** | | | | | | |
| **Fund Balance:** | | | | | | |
| **Reserved for:** | | | | | | |
| General reserve | | | 695 | | 34 | |
| Encumbrances | 630 | 1,032 | 2,580 | | 253 | 292 |
| Prepaid items and deposits | 419 | | | | | 154 |
| Land held for sale | | | | | | |
| Advances to other funds | | | | | 1,377 | 7,153 |
| **Total Fund Balance – Reserved** | 1,049 | 1,032 | 3,275 | | 1,664 | 7,599 |
| **Fund Balance – Unreserved:** | | | | | | |
| Designated for future use | 2,414 | 1,342 | | | | 415 |
| Undesignated | 11,589 | 1,431 | 12,536 | 3,047 | 6,762 | 4,871 |
| **Total Fund Balance – Unreserved** | 14,003 | 2,773 | 12,536 | 3,047 | 6,762 | 5,286 |
| **Total Fund Balances** | 15,052 | 3,805 | 15,811 | 3,047 | 8,426 | 12,885 |
| **Total Liabilities and Fund Equity** | $ 17,463 | 4,959 | 19,875 | 3,255 | 9,370 | 15,433 |

| Law Enforcement | Courts & Criminal Justice | Recorder/ Clerk Modernization | Other Special Revenue | Land Development | RDA | Housing Authority* | Totals 1994 | 1993* |
|---|---|---|---|---|---|---|---|---|
| 4,578 | 186 | 3,451 | 2,127 | 6,308 | 1,866 | | 71,340 | 52,326 |
| | | | | | 4,292 | | 4,292 | 4,102 |
| 9 | | 12 | 6 | 169 | 8 | 1,966 | 5,841 | 7,402 |
| 1,898 | 605 | 4 | 41 | 994 | 71 | | 8,370 | 12,173 |
| | | | 2,487 | | | | 11,017 | 9,734 |
| | | | | | | 2,001 | 2,001 | 1,724 |
| | | 13 | | | | 3,251 | 3,837 | 2,969 |
| 6,485 | 791 | 3,480 | 4,661 | 7,471 | 6,237 | 7,218 | 106,698 | 90,430 |
| 149 | | 40 | 44 | 266 | 40 | 3,451 | 9,740 | 10,498 |
| 1,520 | 397 | 3 | 8 | 619 | 4 | 272 | 8,159 | 9,521 |
| | 400 | | | | 2,437 | | 2,837 | 2,902 |
| | | | | 5,800 | | 1,843 | 7,886 | 5,530 |
| 1,669 | 797 | 43 | 52 | 6,685 | 2,481 | 5,566 | 28,622 | 28,451 |
| | | | | | | | 729 | 1,607 |
| 15 | | 51 | 91 | 1,022 | 665 | | 6,631 | 3,448 |
| | | 13 | | | | 3,251 | 3,837 | 502 |
| | | | | | 4,292 | | 4,292 | 4,102 |
| | | | 2,487 | | | | 11,017 | 9,734 |
| 15 | | 64 | 2,578 | 1,022 | 4,957 | 3,251 | 26,506 | 19,393 |
| 2,190 | | | | | | | 6,361 | 3,719 |
| 2,611 | (6) | 3,373 | 2,031 | (236) | (1,201) | (1,599) | 45,209 | 38,867 |
| 4,801 | (6) | 3,373 | 2,031 | (236) | (1,201) | (1,599) | 51,570 | 42,586 |
| 4,816 | (6) | 3,437 | 4,609 | 786 | 3,756 | 1,652 | 78,076 | 61,979 |
| 6,485 | 791 | 3,480 | 4,661 | 7,471 | 6,237 | 7,218 | 106,698 | 90,430 |

*Housing Authority fund reported as of March 31, 1994.
1993 Amounts restated to include Housing Authority fund as of March 31, 1993.

COUNTY OF CONTRA COSTA

## SPECIAL REVENUE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Road | Library | Fire Protection | Health And Sanitation | Service Areas | Flood Control |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Taxes | $ | 8,217 | 49,379 | 4,077 | 2,222 | 3,553 |
| Licenses, permits and franchise fees | | | 251 | | 14 | 1,213 |
| Fines, forfeitures and penalties | | | | 749 | | |
| Use of money and property | 562 | 90 | 44 | 46 | 82 | 294 |
| Intergovernmental | 18,430 | 1,216 | 2,250 | 3,532 | 1,409 | 751 |
| Charges for services | 3,168 | 383 | 2,426 | 1,161 | 2,057 | 8,646 |
| Other revenue | 270 | 176 | 192 | | 25 | 2,103 |
| **Total Revenues** | 22,430 | 10,082 | 54,542 | 9,565 | 5,809 | 16,560 |
| **Expenditures:** | | | | | | |
| Current: | | | | | | |
| General government | | | | | | |
| Public protection | | | 47,654 | | 3,036 | 14,011 |
| Health and sanitation | | | | 9,342 | | |
| Public assistance | | | | | | |
| Education | | 9,059 | | | 97 | |
| Public ways and facilities | 19,643 | | | | 1,896 | |
| Recreation and culture | | | | | 198 | |
| Capital outlay | | | | | | |
| **Total Expenditures** | 19,643 | 9,059 | 47,654 | 9,342 | 5,227 | 14,011 |
| **Excess (deficiency) of revenues over (under) expenditures** | 2,787 | 1,023 | 6,888 | 223 | 582 | 2,549 |
| **Other Financing Sources (Uses)** | | | | | | |
| Operating transfers in | | 112 | | | | |
| Operating transfers out | | (67) | | | | (265) |
| Proceeds from issuance of debt | | 6,116 | | | | |
| Retirement of UAAL obligation | | (6,116) | | | | |
| **Total Other Financing Sources (Uses)** | | 45 | | | | (265) |
| **Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses** | 2,787 | 1,068 | 6,888 | 223 | 582 | 2,284 |
| **Fund Balances (Deficits) at Beginning of Year** | 11,833 | 2,737 | 9,398 | 2,824 | 7,868 | 9,951 |
| Adjustments to fund balance | 432 | | (475) | | (34) | 650 |
| Residual equity transfer in | | | | | 10 | |
| Residual equity transfer out | | | | | | |
| **Fund Balances (Deficits) at End of Year** | $ 15,052 | 3,805 | 15,811 | 3,047 | 8,426 | 12,885 |

| Law Enforcement | Courts & Criminal Justice | Recorder/ Clerk Modernization | Other Special Revenue | Land Development | RDA | Housing Authority* | Totals 1994 | Totals 1993* |
|---|---|---|---|---|---|---|---|---|
| 2,069 | | | 208 | | 1,067 | | 70,792 | 69,162 |
| | | | 82 | 4,740 | | | 6,300 | 7,481 |
| 302 | 1,799 | | 15 | | | | 2,865 | 2,996 |
| 108 | 6 | | 37 | 273 | 65 | 2,260 | 3,867 | 4,291 |
| 258 | | | 5 | 1 | | 44,629 | 72,481 | 65,852 |
| 21 | | 1,508 | 171 | 5,162 | | | 24,703 | 14,287 |
| 360 | 400 | 3 | | 77 | 6 | 467 | 4,079 | 6,063 |
| 3,118 | 2,205 | 1,511 | 518 | 10,253 | 1,138 | 47,356 | 185,087 | 170,132 |
| | 2,110 | | 8 | | | | 2,118 | 2,822 |
| 2,795 | | 843 | 305 | 8,458 | | | 77,102 | 74,926 |
| | | | | | | | 9,342 | 9,151 |
| | | | 80 | | 960 | 43,511 | 44,551 | 42,581 |
| | | | | | | | 9,156 | 11,241 |
| | | | | 1,436 | | | 22,975 | 21,890 |
| | | | | | | | 198 | 330 |
| | | | | | | 8,603 | 8,603 | 6,341 |
| 2,795 | 2,110 | 843 | 393 | 9,894 | 960 | 52,114 | 174,045 | 169,282 |
| 323 | 95 | 668 | 125 | 359 | 178 | (4,758) | 11,042 | 850 |
| | | | | 7 | | | 119 | 1,241 |
| (89) | | (5) | | (31) | (89) | | (546) | (572) |
| 188 | | 240 | | 1,919 | | 4,276 | 12,739 | |
| (188) | | (240) | | (1,919) | | | (8,463) | |
| (89) | | (5) | | (24) | (89) | 4,276 | 3,849 | 669 |
| 234 | 95 | 663 | 125 | 335 | 89 | (482) | 14,891 | 1,519 |
| 4,055 | (101) | 2,774 | 4,484 | 451 | 3,667 | 2,038 | 61,979 | 54,741 |
| | | | | | | 96 | 669 | 585 |
| 537 | | | | | | | 547 | 5,808 |
| (10) | | | | | | | (10) | (674) |
| 4,816 | (6) | 3,437 | 4,609 | 786 | 3,756 | 1,652 | 78,076 | 61,979 |

*Housing Authority fund reported as of March 31, 1994.
1993 Amounts restated to include Housing Authority fund as of March 31, 1993.

COUNTY OF CONTRA COSTA

# ROAD SPECIAL REVENUE FUND

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Use of money and property | $ 153 | 562 | 409 | 721 |
| Intergovernmental | 22,964 | 18,430 | (4,534) | 15,899 |
| Charges for services | 3,913 | 3,168 | (745) | 2,131 |
| Other revenue | 457 | 270 | (187) | 58 |
| **Total Revenues** | 27,487 | 22,430 | (5,057) | 18,809 |
| **Expenditures:** | | | | |
| **Public Ways and Facilities** | | | | |
| Services and supplies | 29,505 | 18,623 | 10,882 | 17,362 |
| Other charges | 1,804 | 935 | 869 | 287 |
| Fixed assets | 1,337 | 85 | 1,252 | 305 |
| **Total Public Ways and Facilities** | 32,646 | 19,643 | 13,003 | 17,954 |
| **Total Expenditures** | 32,646 | 19,643 | 13,003 | 17,954 |
| **Revenues over (under) expenditures** | (5,159) | 2,787 | 7,946 | 855 |
| **Fund Balance at Beginning of Year** | 11,833 | 11,833 | | 10,968 |
| Adjustment to fund balance | | 432 | 432 | |
| Residual equity transfers in | | | | 10 |
| **Fund Balance at End of Year** | $ 6,674 | 15,052 | 8,378 | 11,833 |

COUNTY OF CONTRA COSTA

## LIBRARY SPECIAL REVENUE FUND
## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance– Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 7,127 | 8,217 | 1,090 | 8,161 |
| Use of money and property | 33 | 90 | 57 | 43 |
| Intergovernmental | 1,102 | 1,216 | 114 | 686 |
| Charges for services | 273 | 383 | 110 | 679 |
| Other revenue | 201 | 176 | (25) | 2,756 |
| **Total Revenues** | 8,736 | 10,082 | 1,346 | 12,325 |
| **Expenditures:** | | | | |
| General Government | | | | |
| Fixed assets | | | | 13 |
| **Total General Government** | | | | 13 |
| Education | | | | |
| Salaries and benefits | 6,181 | 6,130 | 51 | 7,648 |
| Services and supplies | 3,665 | 2,827 | 838 | 3,175 |
| Other charges | 3 | 2 | 1 | |
| Fixed assets | 336 | 100 | 236 | 60 |
| Expenditure transfers | | | | (24) |
| **Total Education** | 10,185 | 9,059 | 1,126 | 10,859 |
| **Total Expenditures** | 10,185 | 9,059 | 1,126 | 10,872 |
| **Revenues over (under) expenditures** | (1,449) | 1,023 | 2,472 | 1,453 |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers in | 112 | 112 | | |
| Operating transfers out | (67) | (67) | | |
| Proceeds from issuance of debt | | 6,116 | 6,116 | |
| Retirement of UAAL obligation | | (6,116) | (6,116) | |
| **Total Other Financing Sources (Uses)** | 45 | 45 | | |
| **Revenues over (under) expenditures and other financing sources (uses)** | (1,404) | 1,068 | 2,472 | 1,453 |
| **Fund Balance at Beginning of Year** | 2,737 | 2,737 | | 1,248 |
| Residual equity transfers in | | | | 36 |
| **Fund Balance at End of Year** | $ 1,333 | 3,805 | 2,472 | 2,737 |

COUNTY OF CONTRA COSTA

# FIRE PROTECTION SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 45,181 | 49,379 | 4,198 | 47,093 |
| Licenses, permits and franchise fees | 150 | 251 | 101 | 259 |
| Use of money and property | 20 | 44 | 24 | 34 |
| Intergovernmental | 597 | 2,250 | 1,653 | 1,175 |
| Charges for services | 1,539 | 2,426 | 887 | 2,012 |
| Other revenue | 418 | 192 | (226) | 365 |
| **Total Revenues** | 47,905 | 54,542 | 6,637 | 50,938 |
| **Expenditures:** | | | | |
| **Public Protection** | | | | |
| Salaries and benefits | 41,990 | 41,267 | 723 | 43,616 |
| Services and supplies | 9,311 | 5,930 | 3,381 | 5,234 |
| Other charges | 407 | 149 | 258 | 346 |
| Fixed assets | 4,292 | 308 | 3,984 | 490 |
| **Total Public Protection** | 56,000 | 47,654 | 8,346 | 49,686 |
| **Revenues over (under) expenditures** | (8,095) | 6,888 | 14,983 | 1,252 |
| **Fund Balance at Beginning of Year** | 9,398 | 9,398 | | 8,146 |
| Adjustment to fund balance | | (475) | (475) | |
| **Fund Balance at End of Year** | $ 1,303 | 15,811 | 14,508 | 9,398 |

COUNTY OF CONTRA COSTA

# HEALTH AND SANITATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 4,577 | 4,077 | (500) | 4,573 |
| Fines, forfeitures and penalties | 825 | 749 | (76) | 826 |
| Use of money and property | 31 | 46 | 15 | 63 |
| Intergovernmental | 3,532 | 3,532 | | 3,558 |
| Charges for services | 1,192 | 1,161 | (31) | 1,187 |
| **Total Revenues** | 10,157 | 9,565 | (592) | 10,207 |
| **Expenditures:** | | | | |
| **Health and Sanitation** | | | | |
| Salaries and benefits | 198 | 193 | 5 | 191 |
| Services and supplies | 11,246 | 8,897 | 2,349 | 8,714 |
| Other charges | 253 | 252 | 1 | 245 |
| Fixed assets | 705 | | 705 | 1 |
| **Total Health and Sanitation** | 12,402 | 9,342 | 3,060 | 9,151 |
| **Revenues over (under) expenditures** | (2,245) | 223 | 2,468 | 1,056 |
| **Fund Balance at Beginning of Year** | 2,824 | 2,824 | | 1,099 |
| Adjustment to fund balance | | | | 4 |
| Residual equity transfer in | | | | 666 |
| Residual equity transfer out | | | | (1) |
| **Fund Balance at End of Year** | $ 579 | 3,047 | 2,468 | 2,824 |

COUNTY OF CONTRA COSTA

# SERVICE AREAS SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance– Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 2,072 | 2,222 | 150 | 2,450 |
| Licenses, permits and franchise fees | 12 | 14 | 2 | 15 |
| Use of money and property | 118 | 82 | (36) | 257 |
| Intergovernmental | 1,261 | 1,409 | 148 | 918 |
| Charges for services | 1,012 | 2,057 | 1,045 | 1,683 |
| Other revenue | 31 | 25 | (6) | 26 |
| **Total Revenues** | 4,506 | 5,809 | 1,303 | 5,349 |
| **Expenditures:** | | | | |
| **Public Protection** | | | | |
| Services and supplies | 3,993 | 2,421 | 1,572 | 2,370 |
| Other charges | 93 | 93 | | 59 |
| Fixed assets | 522 | 522 | | 23 |
| **Total Public Protection** | 4,608 | 3,036 | 1,572 | 2,452 |
| **Education** | | | | |
| Services and supplies | 64 | 64 | | 339 |
| Other charges | 33 | 33 | | 43 |
| **Total Education** | 97 | 97 | | 382 |
| **Public Ways and Facilities** | | | | |
| Services and supplies | 1,729 | 1,030 | 699 | 1,176 |
| Other charges | 737 | 738 | (1) | 734 |
| Fixed assets | 198 | 128 | 70 | 279 |
| **Total Public Ways and Facilities** | 2,664 | 1,896 | 768 | 2,189 |

COUNTY OF CONTRA COSTA

# SERVICE AREAS SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance– Favorable (Unfavorable) | 1992–93 Actual |
| **Recreation and Culture** | | | | |
| Services and supplies | 90 | 53 | 37 | 174 |
| Other charges | 183 | 14 | 169 | 6 |
| Fixed assets | 1,765 | 131 | 1,634 | 150 |
| **Total Recreation and Culture** | 2,038 | 198 | 1,840 | 330 |
| **Total Expenditures** | 9,407 | 5,227 | 4,180 | 5,353 |
| **Revenues over (under) expenditures** | (4,901) | 582 | 5,483 | (4) |
| **Fund Balance at Beginning of Year** | 7,868 | 7,868 | | 8,544 |
| Adjustment to fund balance | | (34) | (34) | |
| Residual equity transfers in | | 10 | 10 | 1 |
| Residual equity transfers out | | | | (673) |
| **Fund Balance at End of Year** | $ 2,967 | 8,426 | 5,459 | 7,868 |

COUNTY OF CONTRA COSTA

# FLOOD CONTROL SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 3,351 | 3,553 | 202 | 3,534 |
| Licenses, permits and franchise fees | 1,720 | 1,213 | (507) | 3,216 |
| Use of money and property | 122 | 294 | 172 | 242 |
| Intergovernmental | 800 | 751 | (49) | 145 |
| Charges for services | 8,729 | 8,646 | (83) | 161 |
| Other revenue | 2,125 | 2,103 | (22) | 1,381 |
| **Total Revenues** | 16,847 | 16,560 | (287) | 8,679 |
| **Expenditures:** | | | | |
| **Public Protection** | | | | |
| Salaries and benefits | 3 | 3 | | |
| Services and supplies | 16,062 | 11,663 | 4,399 | 6,196 |
| Other charges | 3,793 | 2,345 | 1,448 | 3,455 |
| Fixed assets | | | | 153 |
| **Total Public Protection** | 19,858 | 14,011 | 5,847 | 9,804 |
| **Revenues over (under) expenditures** | (3,011) | 2,549 | 5,560 | (1,125) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | (265) | (265) | | |
| **Revenues over (under) expenditures and other financing sources (uses)** | (3,276) | 2,284 | 5,560 | (1,125) |
| **Fund Balance at Beginning of Year** | 9,951 | 9,951 | | 10,495 |
| Adjustment to fund balance | | 650 | 650 | 581 |
| **Fund Balance at End of Year** | $ 6,675 | 12,885 | 6,210 | 9,951 |

COUNTY OF CONTRA COSTA

# LAW ENFORCEMENT SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 2,002 | 2,069 | 67 | 2,212 |
| Fines, forfeitures and penalties | 260 | 302 | 42 | 315 |
| Use of money and property | 37 | 108 | 71 | 83 |
| Intergovernmental | 33 | 258 | 225 | 4 |
| Charges for services | 14 | 21 | 7 | 25 |
| Other revenue | 364 | 360 | (4) | 301 |
| **Total Revenues** | 2,710 | 3,118 | 408 | 2,940 |
| **Expenditures:** | | | | |
| **General Government** | | | | |
| Services and supplies | | | | 6 |
| **Total General Government** | | | | 6 |
| **Public Protection** | | | | |
| Salaries and benefits | 240 | 192 | 48 | 221 |
| Services and supplies | 4,181 | 2,430 | 1,751 | 2,712 |
| Other charges | 244 | 36 | 208 | 32 |
| Fixed assets | 139 | 137 | 2 | 402 |
| **Total Public Protection** | 4,804 | 2,795 | 2,009 | 3,367 |
| **Total Expenditures** | 4,804 | 2,795 | 2,009 | 3,373 |
| **Revenues over (under) expenditures** | (2,094) | 323 | 2,417 | (433) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | (89) | (89) | | (478) |
| Proceeds from issuance of debt | | 188 | 188 | |
| Retirement of UAAL obligation | | (188) | (188) | |
| **Total Other Financing Sources (Uses)** | (89) | (89) | | (478) |
| **Revenues over (under) expenditures and other financing sources (uses)** | (2,183) | 234 | 2,417 | (911) |
| **Fund Balance at Beginning of Year** | 4,055 | 4,055 | | 4,119 |
| Residual equity transfer in | | 537 | 537 | 847 |
| Residual equity transfers out | | (10) | (10) | |
| **Fund Balance at End of Year** | $ 1,872 | 4,816 | 2,944 | 4,055 |

COUNTY OF CONTRA COSTA

# COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Fines, forfeitures and penalties | $ 1,904 | 1,799 | (105) | 1,847 |
| Use of money and property | 7 | 6 | (1) | (56) |
| Charges for services | | | | 19 |
| Other charges | 399 | 400 | 1 | |
| **Total Revenues** | 2,310 | 2,205 | (105) | 1,810 |
| **Expenditures:** | | | | |
| **General Government** | | | | |
| Services and supplies | 2,017 | 1,911 | 106 | 2,416 |
| Other charges | 192 | 192 | | |
| Fixed assets | 7 | 7 | | 374 |
| **Total General Government** | 2,216 | 2,110 | 106 | 2,790 |
| **Revenues over (under) expenditures** | 94 | 95 | 1 | (980) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers in | | | | 1,200 |
| **Total Other Financing Sources (Uses)** | | | | 1,200 |
| **Revenues over (under) expenditures and other financing sources (uses)** | 94 | 95 | 1 | 220 |
| **Fund Balance (Deficit) at Beginning of Year** | (101) | (101) | | (321) |
| **Fund Balance (Deficit) at End of Year** | $ (7) | (6) | 1 | (101) |

COUNTY OF CONTRA COSTA

# RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Charges for services | $ 1,245 | 1,508 | 263 | 1,412 |
| Other revenue | 58 | 3 | (55) | |
| **Total Revenues** | 1,303 | 1,511 | 208 | 1,412 |
| **Expenditures:** | | | | |
| **Public Protection:** | | | | |
| Salaries and benefits | 605 | 417 | 188 | 613 |
| Services and supplies | 2,452 | 257 | 2,195 | 192 |
| Other charges | 154 | 128 | 26 | |
| Fixed assets | 169 | 41 | 128 | 209 |
| **Total Public Protection** | 3,380 | 843 | 2,537 | 1,014 |
| **Revenues over (under) expenditures** | (2,077) | 668 | 2,745 | 398 |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | (5) | (5) | | |
| Proceeds from issuance of debt | | 240 | 240 | |
| Retirement of UAAL obligation | | (240) | (240) | |
| **Total other financing sources (uses)** | (5) | (5) | | |
| **Revenues over (under) expenditures and other financing sources (uses)** | (2,082) | 663 | 2,745 | 398 |
| **Fund Balance at Beginning of Year** | 2,774 | 2,774 | | 2,376 |
| **Fund Balance at End of Year** | $ 692 | 3,437 | 2,745 | 2,774 |

COUNTY OF CONTRA COSTA

# OTHER SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 188 | 208 | 20 | 203 |
| Licenses, permits and franchise fees | 87 | 82 | (5) | 82 |
| Fines, forfeitures and penalties | 2 | 15 | 13 | 8 |
| Use of money and property | 5 | 37 | 32 | 41 |
| Intergovernmental | | 5 | 5 | 5 |
| Charges for services | 150 | 171 | 21 | 172 |
| Other revenue | | | | 490 |
| **Total Revenues** | 432 | 518 | 86 | 1,001 |
| **Expenditures:** | | | | |
| **General Goverment** | | | | |
| Services and supplies | 204 | 8 | 196 | 13 |
| Fixed Assets | 85 | | 85 | |
| Reserves | 10 | | 10 | |
| **Total General Government** | 299 | 8 | 291 | 13 |
| **Public Protection** | | | | |
| Services and supplies | 619 | 303 | 316 | 319 |
| Other charges | 1 | | 1 | |
| Fixed assets | 25 | 2 | 23 | |
| **Total Public Protection** | 645 | 305 | 340 | 319 |
| **Public Assistance** | | | | |
| Services and supplies | 1,095 | 80 | 1,015 | 80 |
| **Total Expenditures** | 2,039 | 393 | 1,646 | 412 |
| **Revenues over (under) expenditures** | (1,607) | 125 | 1,732 | 589 |

COUNTY OF CONTRA COSTA

## OTHER SPECIAL REVENUE FUNDS
## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | | | | (14) |
| **Total Other Financing Sources (Uses)** | | | | (14) |
| **Revenues over (under) expenditures and other financing sources (uses)** | (1,607) | 125 | 1,732 | 575 |
| **Fund Balance at Beginning of Year** | 4,484 | 4,484 | | 3,909 |
| **Fund Balance at End of Year** | $ 2,877 | 4,609 | 1,732 | 4,484 |

COUNTY OF CONTRA COSTA

# LAND DEVELOPMENT SPECIAL REVENUE FUND
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Licenses, permits and franchise fees | $ 5,318 | 4,740 | (578) | 3,909 |
| Use of money and property | 210 | 273 | 63 | 296 |
| Intergovernmental | | 1 | 1 | 27 |
| Charges for services | 6,256 | 5,162 | (1,094) | 4,806 |
| Other revenue | 72 | 77 | 5 | 67 |
| **Total Revenues** | 11,856 | 10,253 | (1,603) | 9,105 |
| **Expenditures:** | | | | |
| **Public Protection** | | | | |
| Salaries and benefits | 2,662 | 2,363 | 299 | 2,245 |
| Services and supplies | 7,391 | 6,235 | 1,156 | 6,005 |
| Other charges | 35 | | 35 | |
| Fixed assets | 77 | 60 | 17 | 51 |
| Expenditure transfers | (126) | (200) | 74 | (17) |
| **Total Public Protection** | 10,039 | 8,458 | 1,581 | 8,284 |
| **Public Ways and Facilities** | | | | |
| Services and supplies | 2,092 | 1,741 | 351 | 1,951 |
| Expenditure transfers | | (305) | 305 | (204) |
| **Total Public Ways and Facilities** | 2,092 | 1,436 | 656 | 1,747 |
| **Total Expenditures** | 12,131 | 9,894 | 2,237 | 10,031 |
| **Revenues over (under) expenditures** | (275) | 359 | 634 | (926) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers in | | 7 | 7 | 41 |
| Operating transfers out | (31) | (31) | | |
| Proceeds from issuance of debt | | 1,919 | 1,919 | |
| Retirement of UAAL obligation | | (1,919) | (1,919) | |
| **Total Other Financing Sources (Uses)** | (31) | (24) | 7 | 41 |
| **Revenues over (under) expenditures and other financing sources (uses)** | (306) | 335 | 641 | (885) |
| **Fund Balance at Beginning of Year** | 451 | 451 | | 1,191 |
| Residual equity transfers in | | | | 145 |
| **Fund Balance at End of Year** | $ 145 | 786 | 641 | 451 |

COUNTY OF CONTRA COSTA

# REDEVELOPMENT AGENCY SPECIAL REVENUE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 902 | 1,067 | 165 | 936 |
| Use of money and property | 27 | 65 | 38 | 85 |
| Intergovernmental | | | | 130 |
| Other revenue | 1,201 | 6 | (1,195) | 5 |
| **Total Revenues** | 2,130 | 1,138 | (992) | 1,156 |
| **Expenditures:** | | | | |
| **Public Assistance** | | | | |
| Services and supplies | 1,365 | 429 | 936 | 1,171 |
| Other charges | 1,169 | 531 | 638 | 341 |
| **Total Public Assistance** | 2,534 | 960 | 1,574 | 1,512 |
| **Revenues over (under) expenditures** | (404) | 178 | 582 | (356) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | (89) | (89) | | (80) |
| **Total Other Financing Sources (Uses)** | (89) | (89) | | (80) |
| **Revenues over (under) expenditures and other financing sources (uses)** | (493) | 89 | 582 | (436) |
| **Fund Balance at Beginning of Year** | 3,667 | 3,667 | | |
| Residual equity transfers in | | | | 4,103 |
| **Fund Balance at End of Year** | $ 3,174 | 3,756 | 582 | 3,667 |

COUNTY OF CONTRA COSTA

# HOUSING AUTHORITY SPECIAL REVENUE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Use of money and property | $ 2,260 | 2,260 | | 2,482 |
| Intergovernmental | 44,629 | 44,629 | | 43,305 |
| Other revenue | 467 | 467 | | 614 |
| **Total Revenues** | 47,356 | 47,356 | | 46,401 |
| **Expenditures:** | | | | |
| **Public Assistance** | | | | |
| Other charges | 43,511 | 43,511 | | 40,989 |
| Capital outlay | 8,603 | 8,603 | | 6,341 |
| **Total Public Assistance** | 52,114 | 52,114 | | 47,330 |
| **Revenues over (under) expenditures** | (4,758) | (4,758) | | (929) |
| **Other Financing Sources (Uses):** | | | | |
| Proceeds of debt | 4,276 | 4,276 | | |
| **Total Other Financing Sources (Uses)** | 4,276 | 4,276 | | |
| **Revenues over (under) expenditures and other financing sources (uses)** | (482) | (482) | | (929) |
| **Fund Balance at Beginning of Year** | 2,038 | 2,038 | | 2,967 |
| Adjustment to fund balance | | 96 | 96 | |
| **Fund Balance at End of Year** | $ 1,556 | 1,652 | 96 | 2,038 |

# DEBT SERVICE FUNDS

## SANITATION BONDS

To accumulate monies for payment of $445,000 in serial bonds, 6.00 percent, $40,000–$120,000 annual installments, with the last installment due in 1998. Financing is provided by specific property tax levies and user charges.

## RECREATION AND PARK BONDS

To accumulate monies for payment of $4,485,000 in serial bonds, 3.25 to 5.10 percent, $295,000–$510,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

## STORM DRAINAGE BONDS

To accumulate monies for payment of $55,000 in serial bonds, 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

## PUBLIC FACILITIES CORPORATION

The Contra Costa County Public Facilities Corporation assists the county in financing various public buildings and facilities by issuing certificates of participation serviced by rental paid by the county for use of the facilities.

## REDEVELOPMENT AGENCY (RDA)

To accumulate resources for payment of $1,200,000 in notes payable, 9.00 percent, with full amount of principal due by February 1, 1997, and $29,315,000 in Tax Allocation Revenue Bonds, interest rates of 5.25 to 7.02 percent, $295,000–15,500,000 annual installments with the final installment due in 2023.

## PENSION BOND

To accumulate monies for payment of taxable pension obligations bonds, 4.35 to 6.85 percent, $590,000–$44,560,000 annual installments with the final installment due in 2011. These bonds were issued to reduce or extinguish the county's Unfunded Actuarial Accrued Liability (UAAL).

## HOUSING AUTHORITY

To accumulate monies for payment of bonds, 3.18–5.0 percent, $230,000 annual installments with final installment due in 2007 and Federal Financing bank notes, 6.6 percent, $60,000 annual installments with final payment due in 1998. Financing is provided by intergovernmental revenues.

COUNTY OF CONTRA COSTA

## DEBT SERVICE FUNDS

## COMBINING BALANCE SHEET

JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Sanitation Bonds | Recreation and Park Bonds | Storm Drainage Bonds | Public Facilities Corporation | RDA | Pension Bond | Housing Authority* | Totals 1994 | Totals 1993* |
|---|---|---|---|---|---|---|---|---|---|
| **Assets** | | | | | | | | | |
| Cash and investments | $ | 31 | | 9,057 | 762 | | 303 | 10,153 | 10,810 |
| Accounts receivable | 2 | 1 | | | 222 | | | 225 | 231 |
| Due from other funds | | | | | | 896 | | 896 | |
| **Total Assets** | $ 2 | 32 | | 9,057 | 984 | 896 | 303 | 11,274 | 11,041 |
| **Liabilities and Fund Equity** | | | | | | | | | |
| **Liabilities:** | | | | | | | | | |
| Accounts payable and accrued liabilities | 3 | | | | 857 | 1,371 | | 2,231 | 863 |
| **Fund Equity:** | | | | | | | | | |
| **Fund Balance (Deficit)– Reserved:** | | | | | | | | | |
| Debt service | (1) | 32 | | 9,057 | 127 | (475) | 303 | 9,043 | 10,178 |
| **Total Liabilities and Fund Equity** | $ 2 | 32 | | 9,057 | 984 | 896 | 303 | 11,274 | 11,041 |

*Housing Authority fund reported as of March 31, 1994.
1993 Amounts restated to include Housing Authority fund as of March 31, 1993.

COUNTY OF CONTRA COSTA

## DEBT SERVICE FUNDS
## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Sanitation Bonds | Recreation and Park Bonds | Storm Drainage Bonds | Public Facilities Corporation | RDA | Pension Bond | Housing Authority* | Totals 1994 | Totals 1993* |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | | | | |
| Taxes | $ 114 | 559 | 8 | | 1,366 | | | 2,047 | 2,137 |
| Use of money and property | | | | 10,437 | 553 | 85 | | 11,075 | 9,886 |
| Intergovernmental | | 11 | | | | | 694 | 705 | 422 |
| Other revenue | | 78 | | | 71 | | | 149 | |
| **Total Revenues** | 114 | 648 | 8 | 10,437 | 1,990 | 85 | 694 | 13,976 | 12,445 |
| **Expenditures:** | | | | | | | | | |
| **Debt service:** | | | | | | | | | |
| Principal | 95 | 240 | 5 | 4,390 | | | 274 | 5,004 | 4,011 |
| Interest | 32 | 302 | 3 | 6,390 | 2,057 | 4,620 | 130 | 13,534 | 9,135 |
| **Capital outlay** | 1 | 82 | | 1,313 | | | | 1,396 | 4,306 |
| **Total Expenditures** | 128 | 624 | 8 | 12,093 | 2,057 | 4,620 | 404 | 19,934 | 17,452 |
| **Excess (deficiency) of revenues over (under) expenditures** | (14) | 24 | | (1,656) | (67) | (4,535) | 290 | (5,958) | (5,007) |
| **Other Financing Sources (Uses):** | | | | | | | | | |
| Operating transfers in | | | | 674 | 89 | 4,060 | | 4,823 | 898 |
| Proceeds from issuance of debt | | 4,485 | | | | | | 4,485 | 4,619 |
| Retirement of debt | | (4,485) | | | | | | (4,485) | |
| **Total Other Financing Sources (Uses)** | | | | 674 | 89 | 4,060 | | 4,823 | 5,517 |
| **Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses** | (14) | 24 | | (982) | 22 | (475) | 290 | (1,135) | 510 |
| **Fund Balances at Beginning of Year** | 13 | 8 | | 10,039 | 105 | | 13 | 10,178 | 9,668 |
| **Fund Balances (Deficits) at End of Year** | $ (1) | 32 | | 9,057 | 127 | (475) | 303 | 9,043 | 10,178 |

*Housing Authority fund reported as of March 31, 1994.

1993 Amounts restated to include Housing Authority fund as of March 31, 1993.

COUNTY OF CONTRA COSTA

# SANITATION DEBT SERVICE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 120 | 114 | (6) | 136 |
| **Total Revenues** | 120 | 114 | (6) | 136 |
| **Expenditures:** | | | | |
| **Debt service:** | | | | |
| Principal | 95 | 95 | | 90 |
| Interest | 33 | 32 | 1 | 38 |
| **Capital outlay** | 6 | 1 | 5 | |
| **Total Expenditures** | 134 | 128 | 6 | 128 |
| **Revenues over (under) expenditures** | (14) | (14) | | 8 |
| **Fund Balance at Beginning of Year** | 13 | 13 | | 5 |
| **Fund Balance (Deficit) at End of Year** | $ (1) | (1) | | 13 |

COUNTY OF CONTRA COSTA

# RECREATION AND PARK DEBT SERVICE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE–BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994
(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 565 | 559 | (6) | 539 |
| Intergovernmental | | 11 | 11 | 13 |
| Other revenue | 72 | 78 | 6 | |
| **Total Revenues** | 637 | 648 | 11 | 552 |
| **Expenditures:** | | | | |
| **Debt Service:** | | | | |
| Principal | 240 | 240 | | 225 |
| Interest | 324 | 302 | 22 | 342 |
| **Capital outlay** | 82 | 82 | | 1 |
| **Total Expenditures** | 646 | 624 | 22 | 568 |
| **Revenues over (under) expenditures** | (9) | 24 | 33 | (16) |
| **Other Financing Sources (Uses):** | | | | |
| Proceeds from issuance of debt | | 4,485 | 4,485 | |
| Retirement of debt | | (4,485) | (4,485) | |
| **Total Other Financing Sources (Uses)** | | | | |
| **Revenues over (under) expenditures and other financing sources (uses)** | (9) | 24 | 33 | (16) |
| **Fund Balance at Beginning of Year** | 8 | 8 | | 24 |
| **Fund Balance at End of Year** | $ (1) | 32 | 33 | 8 |

COUNTY OF CONTRA COSTA

# STORM DRAINAGE DEBT SERVICE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 8 | 8 | | 7 |
| **Total Revenues** | 8 | 8 | | 7 |
| **Expenditures:** | | | | |
| **Debt service:** | | | | |
| Principal | 5 | 5 | | 5 |
| Interest | 3 | 3 | | 3 |
| **Total Expenditures** | 8 | 8 | | 8 |
| **Revenues over (under) expenditures** | | | | (1) |
| **Fund Balances at Beginning of Year** | | | | 1 |
| **Fund Balances at End of Year** | $ | | | |

COUNTY OF CONTRA COSTA

# REDEVELOPMENT AGENCY DEBT SERVICE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 1,472 | 1,366 | (106) | 1,455 |
| Use of money and property | 509 | 553 | 44 | 564 |
| Other revenue | 71 | 71 | | |
| **Total Revenues** | 2,052 | 1,990 | (62) | 2,019 |
| **Expenditures:** | | | | |
| **Debt service:** | | | | |
| Principal | | | | |
| Interest | 2,057 | 2,057 | | 2,138 |
| **Revenues over (under) expenditures** | (5) | (67) | (62) | (119) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers in | | 89 | 89 | 224 |
| **Revenues over (under) expenditures and other financing sources (uses)** | (5) | 22 | 27 | 105 |
| **Fund Balances at Beginning of Year** | 105 | 105 | | |
| **Fund Balance at End of Year** | $ 100 | 127 | 27 | 105 |

COUNTY OF CONTRA COSTA

# PENSION BOND DEBT SERVICE FUNDS*
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | |
|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) |
| **Revenues:** | | | |
| Use of money and property | $ 85 | 85 | |
| **Total Revenues** | 85 | 85 | |
| **Expenditures:** | | | |
| **Debt service:** | | | |
| Principal | | | |
| Interest | 4,620 | 4,620 | |
| **Capital outlay** | | | |
| **Revenues over (under) expenditures** | (4,535) | (4,535) | |
| **Other Financing Sources (Uses):** | | | |
| Operating transfers in | 4,536 | 4,060 | (476) |
| **Revenues over (under) expenditures and other financing sources (uses)** | 1 | (475) | (476) |
| **Fund Balances at Beginning of Year** | | | |
| **Fund Balance at End of Year** | $ 1 | (475) | (476) |

* This fund was established during fiscal year 1993-94, when the pension bonds were issued.

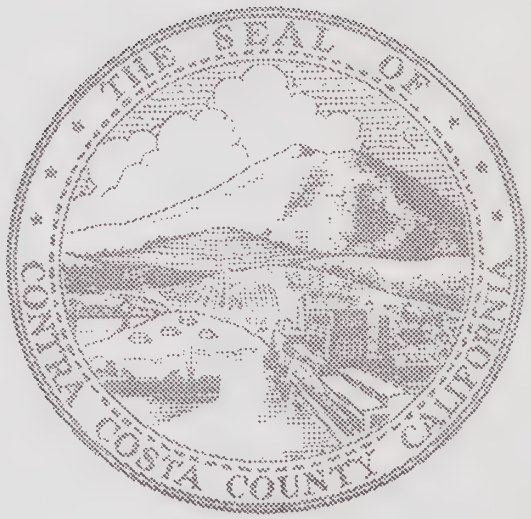
COUNTY OF CONTRA COSTA

# HOUSING AUTHORITY DEBT SERVICE FUNDS
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED MARCH 31, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance–Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Intergovernmental | $ 694 | 694 | | 409 |
| **Total Revenues** | 694 | 694 | | 409 |
| **Expenditures:** | | | | |
| **Debt service:** | | | | |
| Principal | 274 | 274 | | 271 |
| Interest | 130 | 130 | | 136 |
| **Total Expenditures** | 404 | 404 | | 407 |
| **Revenues over (under) expenditures** | 290 | 290 | | 2 |
| **Fund Balances at Beginning of Year** | 13 | 13 | | 11 |
| **Fund Balance at End of Year** | $ 303 | 303 | | 13 |


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

# CAPITAL PROJECTS FUNDS

## REDEVELOPMENT AGENCY

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

## WEST COUNTY JAIL

This fund was established to account for construction of a 560 bed jail in the City of Richmond. Construction was financed by an estimated $36 million grant from the State and $12 million from the County. Currently under construction is the addition of a Women's Project Building which is being financed by a State Board of Corrections grant of $1.3 million and a county match of $448,000.

COUNTY OF CONTRA COSTA

# CAPITAL PROJECTS FUNDS
# COMBINING BALANCE SHEET

JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Redevelopment Agency | West County Jail | Totals 1994 | Totals 1993 |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and investments | $ 23,999 | 654 | 24,653 | 24,572 |
| Accounts receivable and accrued revenue | 226 | 109 | 335 | 173 |
| Due from other funds | 469 | 5 | 474 | 299 |
| **Total Assets** | $ 24,694 | 768 | 25,462 | 25,044 |
| **Liabilities and Fund Equity** | | | | |
| **Liabilities:** | | | | |
| Accounts payable and accrued liabilities | 125 | 298 | 423 | 216 |
| Due to other funds | 372 | 4 | 376 | 146 |
| Advances from other funds | | | | 10 |
| Deferred revenue and credits | | | | 56 |
| **Total Liabilities** | 497 | 302 | 799 | 428 |
| **Fund Equity:** | | | | |
| **Fund Balance—Reserved:** | | | | |
| Reserved for: | | | | |
| Encumbrances | 151 | 1 | 152 | 162 |
| Redevelopment projects | 9,022 | | 9,022 | 11,620 |
| **Total Fund Balance—Reserved** | 9,173 | 1 | 9,174 | 11,782 |
| **Fund Balance—Unreserved:** | | | | |
| Designated for future use | 15,024 | 305 | 15,329 | 11,944 |
| Undesignated | | 160 | 160 | 890 |
| **Total Fund Balance—Unreserved** | 15,024 | 465 | 15,489 | 12,834 |
| **Total Fund Balance** | 24,197 | 466 | 24,663 | 24,616 |
| **Total Liabilities and Fund Equity** | $ 24,694 | 768 | 25,462 | 25,044 |

COUNTY OF CONTRA COSTA

# CAPITAL PROJECTS FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Redevelopment Agency | West County Jail | Totals 1994 | Totals 1993 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Taxes | $ 2,802 | | 2,802 | 2,222 |
| Use of money and property | 714 | 18 | 732 | 709 |
| Intergovernmental | 3 | 108 | 111 | 18 |
| Charges for services | 7 | | 7 | 7 |
| Other revenue | 76 | | 76 | 10 |
| **Total Revenues** | 3,602 | 126 | 3,728 | 2,966 |
| **Expenditures:** | | | | |
| Capital outlay | 3,131 | 550 | 3,681 | 4,160 |
| **Excess (deficiency) of revenues over (under) expenditures** | 471 | (424) | 47 | (1,194) |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | | | | (144) |
| **Total other financing sources (uses)** | | | | (144) |
| **Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses** | 471 | (424) | 47 | (1,338) |
| **Fund Balances at Beginning of Year** | 23,726 | 890 | 24,616 | 30,057 |
| Residual equity transfer out | | | | (4,103) |
| **Fund Balance at End of Year** | $ 24,197 | 466 | 24,663 | 24,616 |

COUNTY OF CONTRA COSTA

# REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE– BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance– Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Taxes | $ 2,552 | 2,802 | 250 | 2,222 |
| Use of money and property | 220 | 714 | 494 | 685 |
| Intergovernmental | | 3 | 3 | 18 |
| Charges for services | 7 | 7 | | 7 |
| Other revenue | 10,587 | 76 | (10,511) | 10 |
| **Total Revenues** | 13,366 | 3,602 | (9,764) | 2,942 |
| **Expenditures:** | | | | |
| **Capital Outlay:** | | | | |
| Salaries and benefits | 10 | 8 | 2 | 8 |
| Services and supplies | 15,853 | 1,597 | 14,256 | 861 |
| Other charges | 1,131 | 1,131 | | 1,914 |
| Fixed assets | 397 | 395 | 2 | 81 |
| **Total Expenditures** | 17,391 | 3,131 | 14,260 | 2,864 |
| **Revenues over (under) expenditures** | (4,025) | 471 | 4,496 | 78 |
| **Other Financing Sources (Uses):** | | | | |
| Operating transfers out | | | | (144) |
| **Total Other Financing Sources (Uses)** | | | | (144) |
| **Revenues over (under) expenditures and other financing sources (uses)** | (4,025) | 471 | 4,496 | (66) |
| **Fund Balances at Beginning of Year** | 23,726 | 23,726 | | 27,895 |
| Residual equity transfer out | | | | (4,103) |
| **Fund Balance at End of Year** | $ 19,701 | 24,197 | 4,496 | 23,726 |

COUNTY OF CONTRA COSTA

# WEST COUNTY JAIL CAPITAL PROJECTS FUND
# SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | 1993–94 | | | |
|---|---|---|---|---|
| | Budget | Actual | Variance – Favorable (Unfavorable) | 1992–93 Actual |
| **Revenues:** | | | | |
| Use of money and property | $ | 18 | 18 | 24 |
| Intergovernmental | 1,420 | 108 | (1,312) | |
| **Total Revenues** | 1,420 | 126 | (1,294) | 24 |
| **Expenditures:** | | | | |
| **Capital Outlay:** | | | | |
| Salaries and benefits | 30 | 23 | 7 | |
| Services and supplies | 77 | 20 | 57 | 17 |
| Fixed assets | 1,677 | 507 | 1,170 | 1,279 |
| **Total Expenditures** | 1,784 | 550 | 1,234 | 1,296 |
| **Revenues over (under) expenditures** | (364) | (424) | (60) | (1,272) |
| **Fund Balance at Beginning of Year** | 890 | 890 | | 2,162 |
| **Fund Balance at End of Year** | $ 526 | 466 | (60) | 890 |

THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

# ENTERPRISE FUNDS

## AIRPORT

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities and construction of Byron Airport. Revenues include receipts under rental and lease arrangements involving County airport facilities, and State and Federal aid.

## EMPLOYEE FITNESS CENTER

This fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

## COUNTY HOSPITAL

This fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from Federal and State programs such as Medicare, Medi–Cal, Short–Doyle, etc.

## HEALTH MAINTENANCE ORGANIZATION

This fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi–Cal and premiums by private citizens. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

## MAJOR RISK MEDICAL INSURANCE

This fund accounts for operations of the County's participation in the State's newly created Major Risk Medical Insurance program which is funded through a combination of subscriber premiums and State funding from tobacco tax monies.

COUNTY OF CONTRA COSTA

## ENTERPRISE FUNDS

## COMBINING BALANCE SHEET

JUNE 30, 1994

(With 1993 comparative totals )

(In Thousands)

| | Airport | Employee Fitness Center | County Hospital | Health Maintenance Organization | Major Risk Medical Insurance | Totals 1994 | Totals 1993 |
|---|---|---|---|---|---|---|---|
| **Assets** | | | | | | | |
| Cash and investments | $ | | 138,920 | 4,112 | 151 | 143,183 | 129,793 |
| Accounts receivable and accrued revenue | 2,334 | 8 | 21,952 | 855 | | 25,149 | 11,568 |
| Inventories | 2 | | 795 | | | 797 | 779 |
| Due from other funds | 867 | 9 | 6,718 | 2,786 | 2 | 10,382 | 17,236 |
| Prepaid items and deposits | 25 | 11 | 928 | 76 | | 1,040 | 840 |
| Fixed assets, net | 25,671 | 66 | 25,654 | 89 | | 51,480 | 40,097 |
| **Total Assets** | $ 28,899 | 94 | 194,967 | 7,918 | 153 | 232,031 | 200,313 |
| **Liabilities and Fund Equity** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Accounts payable and accrued liabilities | 2,694 | 185 | 11,279 | 1,255 | | 15,413 | 16,609 |
| Employee benefits payable | 63 | | 3,578 | 106 | | 3,747 | 3,281 |
| Due to other funds | 143 | 20 | 15,070 | 2,237 | 12 | 17,482 | 11,153 |
| Capital lease obligations | 3,495 | | 609 | 7 | | 4,111 | 1,043 |
| Cert. of participation, net | | | 122,669 | | | 122,669 | 122,565 |
| Advances from other funds | | | 315 | | | 315 | 615 |
| Deferred revenue and credits | | | 15,772 | | | 15,772 | 9,825 |
| Notes payable | | | | | | | 1,785 |
| Pension bonds payable | 697 | | 53,216 | 1,621 | | 55,534 | |
| Other non-current liabilities | | | | 1,031 | | 1,031 | 1,031 |
| **Total Liabilities** | 7,092 | 205 | 222,508 | 6,257 | 12 | 236,074 | 167,907 |
| **Fund Equity:** | | | | | | | |
| Contributed capital | 22,680 | | 894 | 1,000 | | 24,574 | 24,582 |
| Retained earnings (deficit): | | | | | | | |
| Reserved for bond repayment | | | 7,378 | | | 7,378 | 3,549 |
| Unreserved | (873) | (111) | (35,813) | 661 | 141 | (35,995) | 4,275 |
| Total retained earnings (deficit) | (873) | (111) | (28,435) | 661 | 141 | (28,617) | 7,824 |
| **Total Fund Equity** | 21,807 | (111) | (27,541) | 1,661 | 141 | (4,043) | 32,406 |
| **Total Liabilities and Fund Equity** | $ 28,899 | 94 | 194,967 | 7,918 | 153 | 232,031 | 200,313 |

COUNTY OF CONTRA COSTA

## ENTERPRISE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1994

(With comparative totals for June 30, 1993)

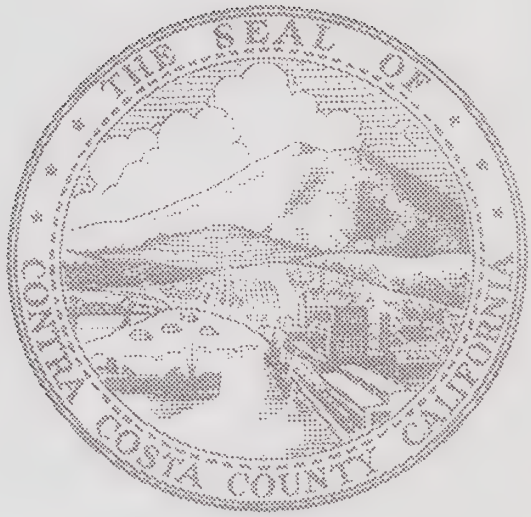
(In Thousands)

| | Airport | Employee Fitness Center | County Hospital | Health Maintenance Organization | Major Risk Medical Insurance | Totals 1994 | Totals 1993 |
|---|---|---|---|---|---|---|---|
| **Operating Revenues:** | | | | | | | |
| Charges for services | $ 224 | 159 | 147,035 | 33,347 | 327 | 181,092 | 145,902 |
| **Operating Expenses:** | | | | | | | |
| Salaries and employee benefits | 924 | 5 | 81,203 | 2,242 | | 84,374 | 80,717 |
| Services and supplies | 642 | 163 | 36,272 | 44,573 | 319 | 81,969 | 77,158 |
| Other charges | 80 | | 4,415 | | | 4,495 | 4,486 |
| Depreciation | 485 | 12 | 2,413 | 58 | | 2,968 | 2,647 |
| **Total Operating Expenses** | 2,131 | 180 | 124,303 | 46,873 | 319 | 173,806 | 165,008 |
| **Operating income (loss)** | (1,907) | (21) | 22,732 | (13,526) | 8 | 7,286 | (19,106) |
| **Nonoperating Revenues (Expenses):** | | | | | | | |
| Nonoperating expenses | (1) | | | | | (1) | |
| Interest income | 1,354 | 16 | 16 | | | 1,386 | 1,442 |
| Interest expense | (11) | | (897) | (26) | | (934) | |
| Pension UAAL expense | (693) | | (52,919) | (1,612) | | (55,224) | |
| Loss on disposal of fixed asset | (2) | | (69) | | | (71) | (154) |
| **Total Nonoperating Revenues (Expenses)** | 647 | 16 | (53,869) | (1,638) | | (54,844) | 1,288 |
| **Income (Loss) Before Operating Transfers** | (1,260) | (5) | (31,137) | (15,164) | 8 | (47,558) | (17,818) |
| Operating transfers in | 73 | 1 | 17,989 | 15,495 | | 33,558 | 31,222 |
| Operating transfers out | | | (28,571) | | | (28,571) | (10,728) |
| **Net Income (Loss)** | (1,187) | (4) | (41,719) | 331 | 8 | (42,571) | 2,676 |
| Add depreciation on contributed capital | 351 | | 35 | | | 386 | 364 |
| **Increase (Decrease) in Retained Earnings** | (836) | (4) | (41,684) | 331 | 8 | (42,185) | 3,040 |
| **Retained Earnings (Deficit) at Beginning of the Year** | (37) | (107) | 7,514 | 321 | 133 | 7,824 | 3,835 |
| Residual transfers in | | | | | | | 122 |
| Retained earnings adjustment | | | 5,735 | 9 | | 5,744 | 827 |
| **Retained Earnings (Deficit) at Beginning of Year, as Restated** | (37) | (107) | 13,249 | 330 | 133 | 13,568 | 4,784 |
| **Retained Earnings (Deficit) at End of Year** | $ (873) | (111) | (28,435) | 661 | 141 | (28,617) | 7,824 |

## ENTERPRISE FUNDS
## COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 1994
(In Thousands)

| | Airport | Employee Fitness Center |
|---|---|---|
| **Operating Income (Loss)** | $ (1,907) | (21) |
| **Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:** | | |
| Depreciation | 485 | 12 |
| Change in assets and liabilities: | | |
| Decrease (increase) in accounts receivable and accrued revenue | 1,115 | 1 |
| Decrease (increase) in inventories | 5 | |
| Decrease (increase) in amounts due from other funds | (382) | (8) |
| Decrease (increase) in prepaid items and deposits | (25) | (3) |
| Increase (decrease) in accounts payable and accrued liabilities | (1,562) | 3 |
| Increase (decrease) in employee benefits payable | 13 | |
| Increase (decrease) in amounts due to other funds | 30 | 1 |
| Increase (decrease) in deferred revenue and credits | | |
| Increase (decrease) in other non-current liabilities | | |
| **Net Cash Provided by (Used for) Operating Activities** | (2,228) | (15) |
| **Cash Flows from Noncapital Financing Activities:** | | |
| Increase (decrease) in advances from other funds | | |
| Operating transfers in | 73 | 1 |
| Operating transfers out | | |
| **Net Cash Provided by (Used for) Noncapital Financing Activities** | 73 | 1 |
| **Cash Flows from Capital and Related Financing Activities:** | | |
| Proceeds from state loans | | |
| Payments on state loans | (1,785) | |
| New lease purchase obligations | 3,495 | |
| Lease purchase obligation principal payments | | |
| Payments on UAAL obligation | (693) | |
| Proceeds from issuance of bonds | 697 | |
| Interest paid on bonds payable | (11) | |
| Other nonoperating expenses | (1) | |
| Capital contributions | 6,122 | |
| Acquisitions of fixed assets | (7,023) | (2) |
| **Net Cash Provided by (Used for) Capital and Related Financing Activities** | 801 | (2) |
| **Cash Flows from Investing Activities:** | | |
| Interest income | 1,354 | 16 |
| **Net Cash Provided by (Used for) by Investing Activities** | 1,354 | 16 |
| **Net increase (decrease) in cash and cash equivalents** | | |
| **Cash and Cash Equivalents – July 1, 1993** | | |
| Prior period adjustments affecting cash | | |
| **Cash and Cash Equivalents – June 30, 1994** | $ | |
| **Noncash Investing, Capital and Financing Activities:** | | |
| Fixed assets acquired through lease purchase | $ 392 | |
| Capitalized interest | $ | |

| County Hospital | Health Maintenance Organization | Major Risk Medical Insurance | Totals 1994 | 1993 |
|---|---|---|---|---|
| 22,732 | (13,526) | 8 | 7,286 | (19,106) |
| 2,413 | 58 | | 2,968 | 2,647 |
| (14,440) | (257) | | (13,581) | 3,027 |
| (23) | | | (18) | 7 |
| 6,400 | 839 | 5 | 6,854 | 4,577 |
| (179) | 7 | | (200) | (440) |
| 488 | (110) | (15) | (1,196) | 3,780 |
| 428 | 25 | | 466 | 273 |
| 9,906 | (3,606) | (2) | 6,329 | (14,479) |
| 6,011 | (64) | | 5,947 | 2,370 |
| | | | | 1,031 |
| 33,736 | (16,634) | (4) | 14,855 | (16,313) |
| (300) | | | (300) | (280) |
| 17,989 | 15,495 | | 33,558 | 31,222 |
| (28,571) | | | (28,571) | (10,728) |
| (10,882) | 15,495 | | 4,687 | 20,214 |
| | | | | 485 |
| | | | (1,785) | (81) |
| 84 | | | 3,579 | 23 |
| (509) | (2) | | (511) | (735) |
| (52,919) | (1,612) | | (55,224) | |
| 53,216 | 1,621 | | 55,534 | |
| (897) | (26) | | (934) | |
| | | | (1) | |
| 35 | | | 6,157 | 3,974 |
| (7,288) | (40) | | (14,353) | (12,949) |
| (8,278) | (59) | | (7,538) | (9,283) |
| 16 | | | 1,386 | 1,442 |
| 16 | | | 1,386 | 1,442 |
| 14,592 | (1,198) | (4) | 13,390 | (3,940) |
| 124,328 | 5,310 | 155 | 129,793 | 132,906 |
| | | | | 827 |
| 138,920 | 4,112 | 151 | 143,183 | 129,793 |
| 23 | | | 415 | 12 |
| | | | | 1,270 |


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

# INTERNAL SERVICE FUNDS

## SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

- Employee Dental Insurance
- Employee Medical Insurance
- Long–Term Disability Insurance (Management Employees)
- Workers' Compensation Insurance:
  - County General
  - Fire Protection
- Automotive Liability Insurance
- Public (General) Liability Insurance
- State Unemployment Insurance
- Medical Liability Insurance
- Special District Property Insurance

COUNTY OF CONTRA COSTA

# INTERNAL SERVICE FUNDS
# COMBINING BALANCE SHEET

JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Employee Dental Insurance | Employee Medical Insurance | Long–Term Disability Insurance | Workers' Compensation Insurance County General |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and investments | $ 963 | 533 | 3,328 | 23,613 |
| Accounts receivable and accrued revenue | 4 | 5 | 51 | 719 |
| Due from other funds | | | | |
| **Total Assets** | $ 967 | 538 | 3,379 | 24,332 |
| **Liabilities and Fund Equity** | | | | |
| **Liabilities:** | | | | |
| Accounts payable and accrued liabilities | 470 | 2,230 | 370 | 27,731 |
| Due to other funds | 30 | 58 | 4 | 410 |
| **Total Liabilities** | 500 | 2,288 | 374 | 28,141 |
| **Fund Equity:** | | | | |
| Retained earnings (deficit) | 467 | (1,750) | 3,005 | (3,809) |
| **Total Liabilities and Fund Equity** | $ 967 | 538 | 3,379 | 24,332 |

| Workers' Compensation Insurance Fire Protection | Automotive Liability Insurance | Public Liability Insurance | State Unemployment Insurance | Medical Liability Insurance | Special District Property Insurance | Totals 1994 | Totals 1993 |
|---|---|---|---|---|---|---|---|
| 5,888 | | 18,763 | 1,682 | 6,099 | 1,261 | 62,130 | 59,643 |
| 123 | | | 148 | | | 1,050 | 883 |
| | 19 | 760 | | 1,200 | | 1,979 | 1,063 |
| 6,011 | 19 | 19,523 | 1,830 | 7,299 | 1,261 | 65,159 | 61,589 |
| 5,033 | 1,565 | 17,678 | 221 | 5,533 | | 60,831 | 60,026 |
| 56 | 12 | 99 | 2 | 15 | | 686 | 979 |
| 5,089 | 1,577 | 17,777 | 223 | 5,548 | | 61,517 | 61,005 |
| 922 | (1,558) | 1,746 | 1,607 | 1,751 | 1,261 | 3,642 | 584 |
| 6,011 | 19 | 19,523 | 1,830 | 7,299 | 1,261 | 65,159 | 61,589 |

COUNTY OF CONTRA COSTA

# INTERNAL SERVICE FUNDS
# COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1994

(With comparative totals for June 30, 1993)

(In Thousands)

| | Employee Dental Insurance | Employee Medical Insurance | Long-Term Disability Insurance | Workers' Compensation Insurance County General |
|---|---|---|---|---|
| **Operating Revenues:** | | | | |
| Charges for services | $ 4,173 | 1,687 | 532 | 8,755 |
| **Operating Expenses:** | | | | |
| Salaries and employee benefits | | | 472 | |
| Services and supplies | 329 | 543 | 42 | 1,326 |
| Benefit and claim payments | 3,721 | 3,346 | (28) | 9,276 |
| **Total Operating Expenses** | 4,050 | 3,889 | 486 | 10,602 |
| **Operating income (loss)** | 123 | (2,202) | 46 | (1,847) |
| **Nonoperating Revenues (Expenses):** | | | | |
| Interest income | 20 | 8 | 99 | 641 |
| **Income (Loss) Before Operating Transfers** | 143 | (2,194) | 145 | (1,206) |
| Operating transfers in | | | | |
| Operating transfers out | | | | |
| **Net Income (Loss)** | 143 | (2,194) | 145 | (1,206) |
| **Retained Earnings (Deficit) at Beginning of Year** | 324 | 444 | 2,860 | (2,603) |
| Adjustment to fund balance | | | | |
| **Retained Earnings (Deficit) at Beginning of Year as Restated** | 324 | 444 | 2,860 | (2,603) |
| **Retained Earnings (Deficit) at the End of the Year** | $ 467 | (1,750) | 3,005 | (3,809) |

| Workers' Compensation Insurance Fire Protection | Automotive Liability Insurance | Public Liability Insurance | State Unemployment Insurance | Medical Liability Insurance | Special District Property Insurance | Totals 1994 | Totals 1993 |
|---|---|---|---|---|---|---|---|
| 1,512 | 222 | 5,389 | 1,568 | 1,225 | 223 | 25,286 | 34,498 |
| | | | | | | 472 | 289 |
| 200 | 120 | 2,056 | 24 | 351 | 27 | 5,018 | 5,726 |
| 2,655 | 178 | (202) | 596 | (1,314) | 221 | 18,449 | 35,946 |
| 2,855 | 298 | 1,854 | 620 | (963) | 248 | 23,939 | 41,961 |
| (1,343) | (76) | 3,535 | 948 | 2,188 | (25) | 1,347 | (7,463) |
| 186 | | 534 | 31 | 240 | 34 | 1,793 | 1,685 |
| (1,157) | (76) | 4,069 | 979 | 2,428 | 9 | 3,140 | (5,778) |
| | | | | | | | 500 |
| | | | | | | | (500) |
| (1,157) | (76) | 4,069 | 979 | 2,428 | 9 | 3,140 | (5,778) |
| 2,079 | (1,482) | (2,323) | 710 | (677) | 1,252 | 584 | 6,362 |
| | | | (82) | | | (82) | |
| 2,079 | (1,482) | (2,323) | 628 | (677) | 1,252 | 502 | 6,362 |
| 922 | (1,558) | 1,746 | 1,607 | 1,751 | 1,261 | 3,642 | 584 |

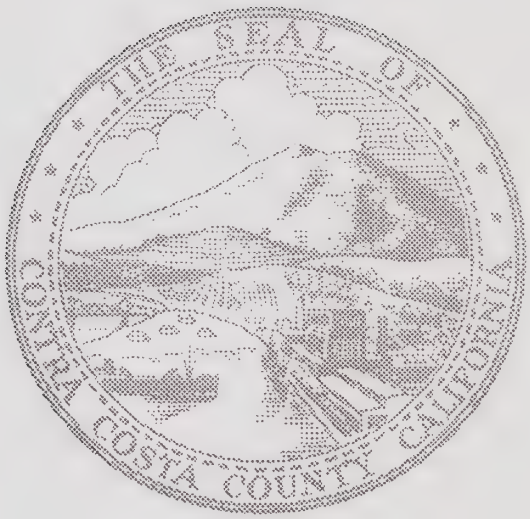
COUNTY OF CONTRA COSTA

## INTERNAL SERVICE FUNDS
## COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 1994
(With comparative totals for June 30, 1993)
(In Thousands)

| | Employee Dental Insurance | Employee Medical Insurance | Long-Term Disability Insurance | Workers' Compensation Insurance County General |
|---|---|---|---|---|
| **Operating Income (Loss)** | $ 123 | (2,202) | 46 | (1,847) |
| **Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:** | | | | |
| Decrease (increase) in accounts receivable and accrued revenue | | 7 | 6 | (39) |
| Decrease (increase) in amounts due from other funds | | | | 1 |
| Increase (decrease) in accounts payable and accrued liabilities | | | 25 | 1,786 |
| Increase (decrease) in amounts due to other funds | (22) | 6 | (1) | (196) |
| **Net Cash Provided by (Used for) Operating Activities** | 101 | (2,189) | 76 | (295) |
| **Cash Flows from Noncapital Financing Activities:** | | | | |
| Operating transfers in | | | | |
| Operating transfers out | | | | |
| **Net Cash Provided by (Used for) Noncapital Financing Activities** | | | | |
| **Cash Flows from Investing Activities:** | | | | |
| Interest income | 20 | 8 | 99 | 641 |
| **Net increase (decrease) in cash and cash equivalents** | 121 | (2,181) | 175 | 346 |
| **Cash and Cash Equivalents – July 1, 1993** | 842 | 2,714 | 3,153 | 23,267 |
| Prior period adjustments affecting cash | | | | |
| **Cash and Cash Equivalents – June 30, 1994** | $ 963 | 533 | 3,328 | 23,613 |

| Workers' Compensation Insurance Fire Protection | Automotive Liability Insurance | Public Liability Insurance | State Unemployment Insurance | Medical Liability Insurance | Special District Property Insurance | Totals 1994 | Totals 1993 |
|---|---|---|---|---|---|---|---|
| (1,343) | (76) | 3,535 | 948 | 2,188 | (25) | 1,347 | (7,463) |
| (5) | | | (148) | 12 | | (167) | 99 |
| | (1) | (725) | | (191) | | (916) | 3,304 |
| 1,425 | (13) | (385) | (1) | (2,032) | | 805 | 7,373 |
| (35) | (6) | (17) | (3) | (18) | (1) | (293) | (949) |
| 42 | (96) | 2,408 | 796 | (41) | (26) | 776 | 2,364 |
| | | | | | | | 500 |
| | | | | | | | (500) |
| 186 | | 534 | 31 | 240 | 34 | 1,793 | 1,685 |
| 228 | (96) | 2,942 | 827 | 199 | 8 | 2,569 | 4,049 |
| 5,660 | 96 | 15,821 | 937 | 5,900 | 1,253 | 59,643 | 55,594 |
| | | | (82) | | | (82) | |
| 5,888 | | 18,763 | 1,682 | 6,099 | 1,261 | 62,130 | 59,643 |


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA

# FIDUCIARY FUNDS

## AGENCY FUNDS

### TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax–deeded property.

### UNAPPORTIONED TAXES

These funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

### SCHOOLS AND SPECIAL DISTRICTS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

### OTHER AGENCIES

These funds account for assets held by the County as an agent for individuals, private organizations, and other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for Federal and State projects.

## PENSION TRUST FUND

### EMPLOYEES' RETIREMENT ASSOCIATION

This fund, which is under the control of the Board of Retirement, accumulates contributions from the County, its employees and other participating employers, and earnings from the fund's investments. Disbursements are made from the fund for retirement allowances, disability and death benefits, and administrative expenses. This fund includes all assets of the Retirement Association.

COUNTY OF CONTRA COSTA

# FIDUCIARY FUNDS
# COMBINING BALANCE SHEET

JUNE 30, 1994*

(With comparative totals for June 30, 1993)

(In Thousands)

| | Agency Funds | | | | Pension Trust Fund | Totals | |
|---|---|---|---|---|---|---|---|
| | Tax Losses Reserve | Unapportioned Taxes | Schools & Special Districts | Other Agencies** | Employees' Retirement Assoc.* | 1994 | 1993** |
| **Assets** | | | | | | | |
| Cash and investments | $ 28,783 | | 430,579 | 152,574 | 1,036,422 | 1,648,358 | 1,556,325 |
| Accounts receivable and accrued revenue | | 6,979 | | 11,407 | 8,141 | 26,527 | 25,261 |
| Due from other funds | 2,609 | 4,558 | 24,636 | 5,321 | 4,150 | 41,274 | 34,511 |
| Taxes receivable | | 69,040 | | | | 69,040 | 70,640 |
| Advances to other funds | | | 2,600 | | | 2,600 | 3,025 |
| Prepaid items and deposits | | | | | 53 | 53 | 48 |
| Other assets | | | | | 64 | 64 | 104 |
| **Total Assets** | $ 31,392 | 80,577 | 457,815 | 169,302 | 1,048,830 | 1,787,916 | 1,689,914 |
| **Liabilities and Fund Equity** | | | | | | | |
| **Liabilities:** | | | | | | | |
| Warrants outstanding | | | 40,692 | 13,021 | | 53,713 | 61,312 |
| Accounts payable and accrued liabilities | 166 | 5,197 | | 1,929 | 14,737 | 22,029 | 29,246 |
| Employee benefits payable | | | | | 40 | 40 | 38 |
| Due to other funds | | 8,079 | 26,259 | 28,226 | | 62,564 | 55,450 |
| Obligations under reverse repurchase agreements | | | | | | | 10,733 |
| Unapportioned taxes | | 66,978 | | | | 66,978 | 65,451 |
| Tax loss guarantees | 31,226 | | | | | 31,226 | 29,042 |
| Due to other agencies and districts | | | 390,864 | 55,708 | | 446,572 | 450,574 |
| Deferred revenue and credits | | 323 | | | | 323 | |
| Deferred compensation | | | | 70,418 | | 70,418 | 60,111 |
| **Total Liabilities** | 31,392 | 80,577 | 457,815 | 169,302 | 14,777 | 753,863 | 761,957 |
| **Fund Equity:** | | | | | | | |
| **Retained Earnings-Reserved:** Employee retirement benefits | | | | | 1,034,053 | 1,034,053 | 927,957 |
| **Total Liabilities and Fund Equity** | $ 31,392 | 80,577 | 457,815 | 169,302 | 1,048,830 | 1,787,916 | 1,689,914 |

* Pension Trust fund reported as of December 31, 1993.

** Includes Housing Authority Deferred Compensation Trust of $597,000 as of March 31, 1994.
1993 Amounts restated to include Housing Authority fund as of March 31, 1993.

COUNTY OF CONTRA COSTA

# AGENCY FUNDS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | Balance June 30, 1993 | Additions | Deductions | Balance June 30, 1994 |
|---|---|---|---|---|
| **Tax Losses Reserve:** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 26,011 | 9,374 | 6,602 | 28,783 |
| Due from other funds | 3,114 | 2,609 | 3,114 | 2,609 |
| | $ 29,125 | 11,983 | 9,716 | 31,392 |
| **Liabilities** | | | | |
| Accounts payable and accrued liabilities | 29 | 137 | | 166 |
| Due to other funds | 54 | | 54 | |
| Tax loss guarantees | 29,042 | 8,869 | 6,685 | 31,226 |
| | $ 29,125 | 9,006 | 6,739 | 31,392 |
| **Unapportioned Taxes:** | | | | |
| **Assets** | | | | |
| Accounts receivable and accrued revenue | 5,269 | 418,269 | 416,559 | 6,979 |
| Due from other funds | 7,371 | 131,778 | 134,591 | 4,558 |
| Taxes receivable | 70,640 | 583,682 | 585,282 | 69,040 |
| | $ 83,280 | 1,133,729 | 1,136,432 | 80,577 |
| **Liabilities** | | | | |
| Accounts payable and accrued liabilities | 5,358 | 64,413 | 64,574 | 5,197 |
| Due to other funds | 12,471 | 134,350 | 138,742 | 8,079 |
| Deferred revenue and credits | | 323 | | 323 |
| Unapportioned taxes | 65,451 | 1,606,838 | 1,605,311 | 66,978 |
| | $ 83,280 | 1,805,924 | 1,808,627 | 80,577 |

COUNTY OF CONTRA COSTA

# AGENCY FUNDS

# COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | Balance June 30, 1993 | Additions | Deductions | Balance June 30, 1994 |
|---|---|---|---|---|
| **Schools and Special Districts:** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 436,888 | 4,601,917 | 4,608,226 | 430,579 |
| Due from other funds | 18,183 | 46,862 | 40,409 | 24,636 |
| Advances to other funds | 3,000 | 2,600 | 3000 | 2,600 |
| | $ 458,071 | 4,651,379 | 4,651,635 | 457,815 |
| **Liabilities** | | | | |
| Warrants outstanding | 48,238 | 1,217,507 | 1,225,053 | 40,692 |
| Due to other funds | 19,992 | 43,169 | 36,902 | 26,259 |
| Due to other agencies and districts | 389,841 | 2,969,476 | 2,968,453 | 390,864 |
| | $ 458,071 | 4,230,152 | 4,230,408 | 457,815 |
| **Other Agencies*:** | | | | |
| **Assets** | | | | |
| Cash and investments | 144,694 | 1,026,304 | 1,018,424 | 152,574 |
| Accounts receivable and accrued revenue | 11,082 | 13,720 | 13,395 | 11,407 |
| Due from other funds | 3,386 | 19,971 | 18,036 | 5,321 |
| Advances to other funds | 25 | | 25 | |
| | $ 159,187 | 1,059,995 | 1,049,880 | 169,302 |
| **Liabilities** | | | | |
| Warrants outstanding | 13,074 | 300,399 | 300,452 | 13,021 |
| Accounts payable and accrued liabilities | 2,336 | 416,941 | 417,348 | 1,929 |
| Due to other funds | 22,933 | 42,876 | 37,583 | 28,226 |
| Due to other agencies and districts | 60,733 | 389,881 | 394,906 | 55,708 |
| Deferred compensation | 60,111 | 70,020 | 59,713 | 70,418 |
| | $ 159,187 | 1,220,117 | 1,210,002 | 169,302 |

* Includes Housing Authority Deferred Compensation Trust of $537,000 as of March 31, 1994.
1993 Amounts restated to include Housing Authority fund as of March 31, 1993.

COUNTY OF CONTRA COSTA

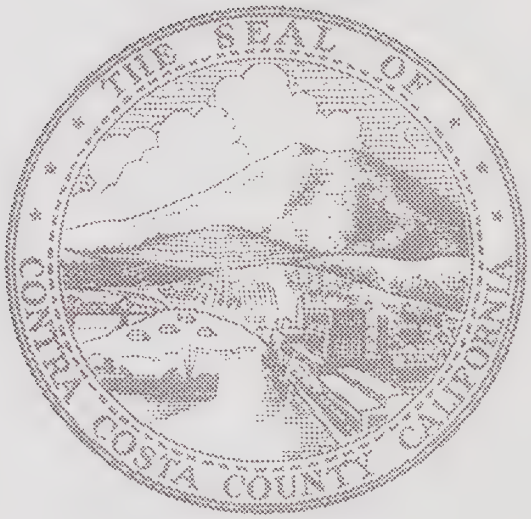
# AGENCY FUNDS

# COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | Balance June 30, 1993 | Additions | Deductions | Balance June 30, 1994 |
|---|---|---|---|---|
| **Totals–AgencyFunds:** | | | | |
| **Assets** | | | | |
| Cash and investments | $ 607,593 | 5,637,595 | 5,633,252 | 611,936 |
| Accounts receivable and accrued revenue | 16,351 | 431,989 | 429,954 | 18,386 |
| Due from other funds | 32,054 | 201,220 | 196,150 | 37,124 |
| Advances to other funds | 3,025 | 2,600 | 3,025 | 2,600 |
| Taxes receivable | 70,640 | 583,682 | 585,282 | 69,040 |
| | $ 729,663 | 6,857,086 | 6,847,663 | 739,086 |
| **Liabilities** | | | | |
| Warrants outstanding | 61,312 | 1,517,906 | 1,525,505 | 53,713 |
| Accounts payable and accrued liabilities | 7,723 | 481,491 | 481,922 | 7,292 |
| Due to other funds | 55,450 | 220,395 | 213,281 | 62,564 |
| Deferred revenue and credits | | 323 | | 323 |
| Unapportioned taxes | 65,451 | 1,606,838 | 1,605,311 | 66,978 |
| Tax loss guarantees | 29,042 | 8,869 | 6,685 | 31,226 |
| Due to other agencies and districts | 450,574 | 3,359,357 | 3,363,359 | 446,572 |
| Deferred compensation | 60,111 | 70,020 | 59,713 | 70,418 |
| | $ 729,663 | 7,265,199 | 7,255,776 | 739,086 |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CONTRA COSTA COUNTY CALIFORNIA

# GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and pension trust funds.

COUNTY OF CONTRA COSTA

# SCHEDULE OF GENERAL FIXED ASSETS – BY SOURCE

JUNE 30, 1994 *

(In Thousands)

## General Fixed Assets:

| | |
|---|---|
| Land | $ 31,597 |
| Buildings and improvements | 261,349 |
| Buildings and improvements–lease purchases | 110,897 |
| Equipment | 63,735 |
| Equipment–lease purchase | 10,433 |
| **Total General Fixed Assets** | $ 478,011 |

## Investments in General Fixed Assets from:

| | |
|---|---|
| General obligation bonds | 8,372 |
| Federal grants | 6,376 |
| State grants | 52,353 |
| General fund | 266,259 |
| Special revenue funds | 144,486 |
| Gifts | 165 |
| **Total Investment in General Fixed Assets** | $ 478,011 |

* Includes Housing Authority as of 3/31/94.

COUNTY OF CONTRA COSTA

# SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 1994 **

(In Thousands)

| Function and Activity | Balance July 1, 1993* | Additions | Deletions | Transfers | Balance June 30, 1994 |
|---|---|---|---|---|---|
| **General Government** | | | | | |
| Legislative & administrative | $ 705 | 81 | 48 | 41 | 779 |
| Finance | 1,347 | 418 | 235 | (96) | 1,434 |
| Counsel | 109 | 3 | 11 | | 101 |
| Personnel | 543 | 47 | 153 | (4) | 433 |
| Elections | 1,739 | 243 | 489 | | 1,493 |
| Communications | 3,041 | 52 | 59 | | 3,034 |
| Property management | 9,411 | 949 | 1,573 | 15 | 8,802 |
| Plant acquisition | 266,844 | 6,941 | 213 | | 273,572 |
| Other general | 4,211 | 1,096 | 259 | (3) | 5,045 |
| **Total General Government** | 287,950 | 9,830 | 3,040 | (47) | 294,693 |
| **Public Protection** | | | | | |
| Judicial | 3,939 | 646 | 348 | 21 | 4,258 |
| Police protection | 5,270 | 314 | 725 | | 4,859 |
| Detention & correction | 38,482 | 174 | 354 | 24 | 38,326 |
| Fire protection | 35,854 | 566 | 1,518 | | 34,902 |
| Flood control | 1,295 | 14 | 23 | | 1,286 |
| Protective inspection | 1,103 | 250 | 43 | | 1,310 |
| Other protection | 1,042 | 986 | 133 | 10 | 1,905 |
| **Total Public Protection** | 86,985 | 2,950 | 3,144 | 55 | 86,846 |
| **Health and Sanitation** | | | | | |
| Health | 2,173 | 153 | 39 | | 2,287 |
| Hospital care | 608 | 39 | 37 | | 610 |
| Sanitation | 1,509 | 99 | | | 1,608 |
| **Total Health and Sanitation** | 4,290 | 291 | 76 | | 4,505 |
| **Public Assistance** | | | | | |
| Assistance administration | 2,170 | 152 | 173 | | 2,149 |
| Veterans services | 18 | | | | 18 |
| Other assistance | 59,420 | 8,878 | 120 | (8) | 68,170 |
| **Total Public Assistance** | 61,608 | 9,030 | 293 | (8) | 70,337 |
| **Education** | | | | | |
| Library services | 6,459 | 100 | 168 | | 6,391 |
| Agricultural education | 11 | | | | 11 |
| **Total Education** | 6,470 | 100 | 168 | | 6,402 |
| **Public Ways and Facilities** | 11,703 | 614 | 593 | | 11,724 |
| **Recreation and Cultural Services** | 3,365 | 139 | | | 3,504 |
| **Total General Fixed Assets** | $ 462,371 | 22,954 | 7,314 | | 478,011 |

* Restated to include Housing Authority as of 3/31/93.

** Housing Authority as of 3/31/94.

COUNTY OF CONTRA COSTA

# SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY

JUNE 30, 1994 *

(In Thousands)

| Function and Activity | Total | Land | Buildings & Improve–Ments | Building & Improvements Lease Purchase | Equip–ment | Equip–ment Lease Purchase |
|---|---|---|---|---|---|---|
| **General Government** | | | | | | |
| Legislative & administrative | $ 779 | | | | 733 | 46 |
| Finance | 1,434 | | | | 1,408 | 26 |
| Counsel | 101 | | | | 101 | |
| Personnel | 433 | | | | 382 | 51 |
| Elections | 1,493 | | | | 1,493 | |
| Communications | 3,034 | | | | 1,282 | 1,752 |
| Property management | 8,802 | | | | 8,177 | 625 |
| Plant acquisition | 273,572 | 25,964 | 138,180 | 107,996 | 702 | 730 |
| Other general | 5,045 | | | | 3,892 | 1,153 |
| **Total General Government** | 294,693 | 25,964 | 138,180 | 107,996 | 18,170 | 4,383 |
| **Public Protection** | | | | | | |
| Judicial | 4,258 | | | | 3,756 | 502 |
| Police protection | 4,859 | | 22 | | 2,763 | 2,074 |
| Detention & correction | 38,326 | 1,491 | 30,931 | 2,582 | 1,650 | 1,672 |
| Fire protection | 34,902 | 2,446 | 12,125 | | 20,331 | |
| Flood control | 1,286 | 177 | 24 | | 1,085 | |
| Protective inspection | 1,310 | | | | 1,310 | |
| Other protection | 1,905 | 386 | 614 | | 798 | 107 |
| **Total Public Protection** | 86,846 | 4,500 | 43,716 | 2,582 | 31,693 | 4,355 |
| **Health and Sanitation** | | | | | | |
| Health | 2,287 | | 6 | | 2,241 | 40 |
| Hospital care | 610 | 141 | | | 455 | 14 |
| Sanitation | 1,608 | | 1,423 | | 185 | |
| **Total Health and Sanitation** | 4,505 | 141 | 1,429 | | 2,881 | 54 |
| **Public Assistance** | | | | | | |
| Assistance administration | 2,149 | | | | 1,927 | 222 |
| Veterans services | 18 | | | | 18 | |
| Other assistance | 68,170 | | 66,988 | | 1,144 | 38 |
| **Total Public Assistance** | 70,337 | | 66,988 | | 3,089 | 260 |
| **Education** | | | | | | |
| Library services | 6,391 | 349 | 4,861 | 319 | 506 | 356 |
| Agricultural education | 11 | | | | 4 | 7 |
| **Total Education** | 6,402 | 349 | 4,861 | 319 | 510 | 363 |
| **Public Ways and Facilities** | 11,724 | 18 | 3,344 | | 7,344 | 1,018 |
| **Recreation and Cultural Services** | 3,504 | 625 | 2,831 | | 48 | |
| **Total General Fixed Assets** | $ 478,011 | 31,597 | 261,349 | 110,897 | 63,735 | 10,433 |

* Includes Housing Authority as of 3/31/94.

# STATISTICAL SECTION

COUNTY OF CONTRA COSTA

# GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

| Fiscal Year ended June 30, | Taxes | Licenses, Permits & Franchise Fees | Fines, Forfeits & Penalties | Use of Money & Property | Inter–Governmental | Charges for Services | Other | Total |
|---|---|---|---|---|---|---|---|---|
| 1985 | $ 120,931 | 5,917 | 5,153 | 13,771 | 180,417 | 44,186 | 1,967 | $ 372,342 |
| 1986 | 138,492 | 7,783 | 5,741 | 16,491 | 190,421 | 48,090 | 5,643 | 412,661 |
| 1987 | 160,702 | 8,873 | 6,397 | 19,926 | 207,555 | 52,468 | 7,147 | 463,068 |
| 1988 | 169,497 | 10,528 | 6,685 | 17,971 | 212,063 | 63,298 | 4,428 | 484,470 |
| 1989 | 186,307 | 11,036 | 7,898 | 16,209 | 255,399 | 66,858 | 4,688 | 548,395 |
| 1990 | 203,116 | 10,831 | 9,115 | 25,609 | 299,724 | 81,983 | 11,821 | 642,199 |
| 1991 | 220,247 | 10,341 | 9,757 | 24,875 | 320,889 | 88,920 | 10,879 | 685,908 |
| 1992 | 232,044 | 9,464 | 7,179 | 24,592 | 360,239 | 95,658 | 24,884 | 754,060 |
| 1993 | 226,565 | 14,445 | 6,728 | 27,280 | 367,112 | 92,866 | 7,693 | 742,689 |
| 1994 | 173,384 | 12,529 | 12,654 | 27,953 | 448,668 | 102,545 | 14,750 | 792,483 |

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

# GENERAL COUNTY EXPENDITURES BY FUNCTION

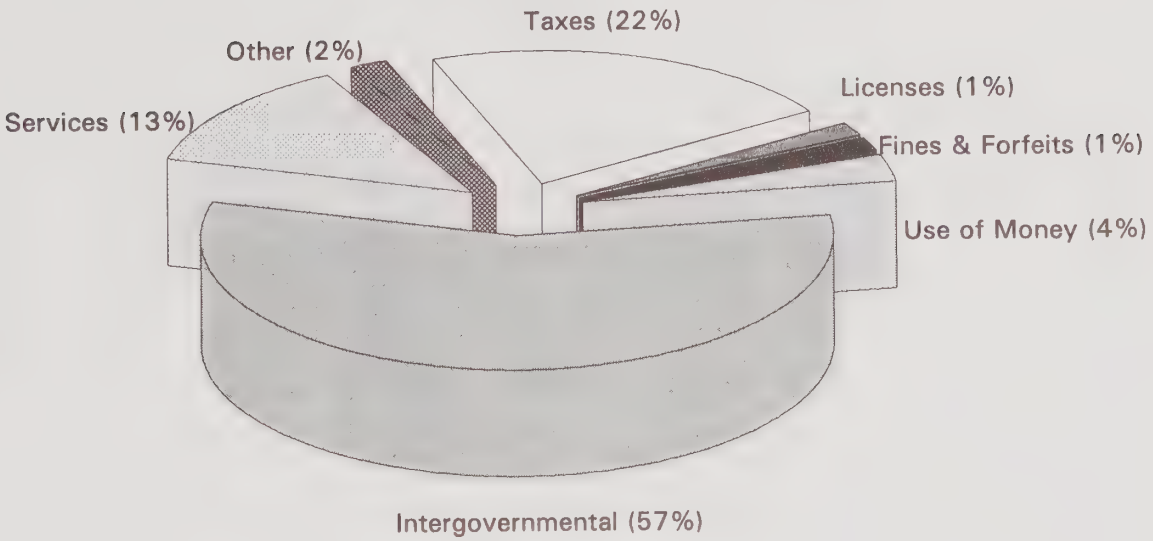
LAST TEN FISCAL YEARS

(In Thousands)

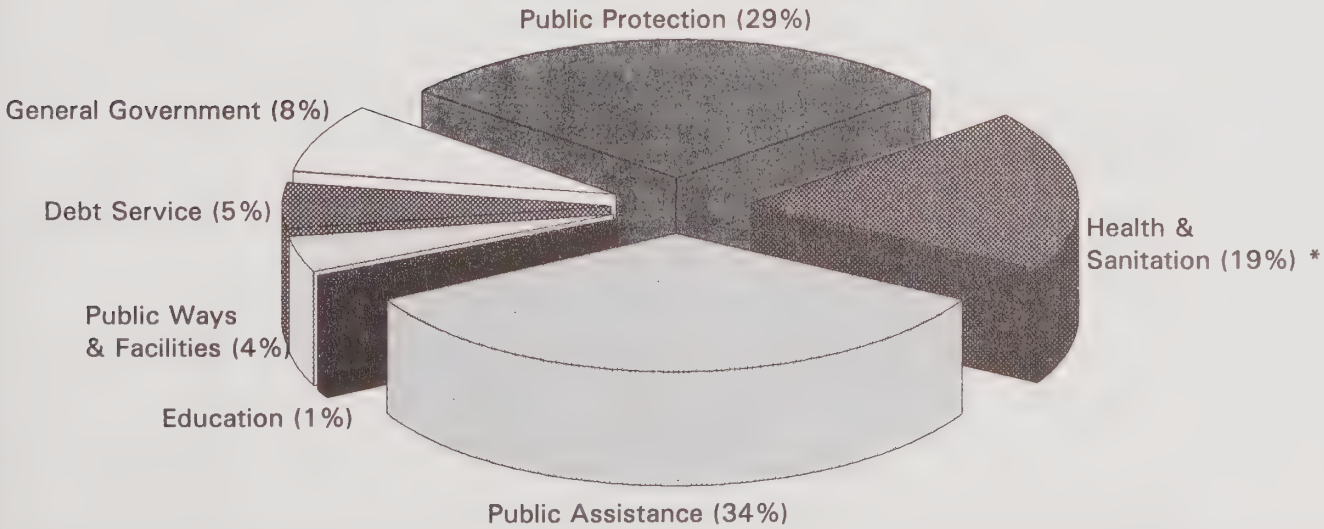
| Fiscal Year ended June 30, | General Government | Public Protection | Health & Sanitation | Public Assistance | Education | Public Ways & Facilities | Debt Service & Other | Total |
|---|---|---|---|---|---|---|---|---|
| 1985 | $ 29,884 | 132,916 | 49,914 | 118,833 | 6,412 | 18,711 | 6,038 | $ 362,708 |
| 1986 | 37,097 | 141,533 | 56,729 | 127,400 | 6,765 | 18,473 | 18,487 | 406,484 |
| 1987 | 55,807 | 148,070 | 63,520 | 141,819 | 7,504 | 22,014 | 25,734 | 464,468 |
| 1988 | 51,110 | 162,209 | 69,804 | 151,634 | 7,911 | 23,751 | 31,357 | 497,776 |
| 1989 | 56,470 | 177,481 | 75,772 | 171,975 | 9,085 | 20,098 | 64,214 | 575,095 |
| 1990 | 65,581 | 197,014 | 92,342 | 201,900 | 9,677 | 24,081 | 50,942 | 641,537 |
| 1991 | 74,325 | 218,079 | 100,750 | 224,859 | 11,235 | 36,515 | 56,044 | 721,807 |
| 1992 | 71,562 | 229,403 | 134,022 | 242,274 | 11,916 | 50,273 | 20,879 | 760,329 |
| 1993 | 66,211 | 226,248 | 136,933 | 239,151 | 11,342 | 42,542 | 27,068 | 749,495 |
| 1994 | 66,008 | 229,263 | 154,556 | 275,713 | 9,260 | 34,743 | 40,817 | 810,360 |

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO enterprise funds in the amount of $32,555,000 for the current fiscal year.

## COUNTY OF CONTRA COSTA
## GENERAL COUNTY REVENUES BY SOURCE
### 1994




## GENERAL COUNTY EXPENDITURES BY FUNCTION
### 1994




*Includes operating transfers to County Hospital and HMO funds in the amount of $32,555,000.

COUNTY OF CONTRA COSTA

## GENERAL COUNTY REVENUES BY SOURCE – CONSTANT DOLLAR VALUE (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

| Fiscal Year ended June 30, | Taxes | Licenses, Permits & Franchise Fees | Fines, Forfeits & Penalties | Use of Money & Property | Inter-Governmental | Charges for Services | Other | Total |
|---|---|---|---|---|---|---|---|---|
| 1985 | $ 113,231 | 5,540 | 4,825 | 12,894 | 168,930 | 41,373 | 1,842 | $ 348,635 |
| 1986 | 125,673 | 7,063 | 5,210 | 14,965 | 172,796 | 43,639 | 5,121 | 374,467 |
| 1987 | 141,588 | 7,818 | 5,636 | 17,556 | 182,868 | 46,227 | 6,297 | 407,990 |
| 1988 | 143,763 | 8,930 | 5,670 | 15,243 | 179,867 | 53,688 | 3,756 | 410,917 |
| 1989 | 150,612 | 8,922 | 6,385 | 13,103 | 206,466 | 54,049 | 3,790 | 443,327 |
| 1990 | 157,699 | 8,409 | 7,077 | 19,883 | 232,705 | 63,651 | 9,178 | 498,602 |
| 1991 | 162,905 | 7,649 | 7,217 | 18,399 | 237,344 | 65,769 | 8,047 | 507,330 |
| 1992 | 165,274 | 6,741 | 5,113 | 17,516 | 256,580 | 68,132 | 17,723 | 537,079 |
| 1993 | 156,478 | 9,977 | 4,647 | 18,841 | 253,548 | 64,138 | 5,313 | 512,942 |
| 1994 | 117,716 | 8,506 | 8,591 | 18,978 | 304,615 | 69,621 | 10,014 | 538,041 |

(1) Includes all governmental fund types.

(2) The information for the years 1985 through 1994 has been adjusted using the average Consumer Price Index–Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

# GENERAL COUNTY EXPENDITURES BY FUNCTION – CONSTANT DOLLARS (1)(2)

LAST TEN FISCAL YEARS

(In Thousands)

| Fiscal Year ended June 30, | General Government | Public Protection | Health & Sanitation | Public Assistance | Education | Public Ways & Facilities | Debt Service & Other | Total |
|---|---|---|---|---|---|---|---|---|
| 1985 | $ 27,981 | 124,453 | 46,736 | 111,267 | 6,004 | 17,520 | 5,654 | $ 339,615 |
| 1986 | 33,663 | 128,433 | 51,478 | 115,608 | 6,139 | 16,763 | 16,776 | 368,860 |
| 1987 | 49,169 | 130,458 | 55,965 | 124,951 | 6,611 | 19,396 | 22,673 | 409,223 |
| 1988 | 43,387 | 137,699 | 59,256 | 128,722 | 6,716 | 20,162 | 26,619 | 422,561 |
| 1989 | 45,688 | 143,593 | 61,304 | 139,138 | 7,350 | 16,261 | 51,953 | 465,287 |
| 1990 | 50,956 | 153,080 | 71,750 | 156,876 | 7,519 | 18,711 | 39,582 | 498,474 |
| 1991 | 54,974 | 161,301 | 74,519 | 166,316 | 8,310 | 27,008 | 41,453 | 533,881 |
| 1992 | 50,970 | 163,391 | 95,247 | 172,560 | 8,487 | 35,807 | 14,871 | 541,333 |
| 1993 | 45,729 | 156,259 | 94,574 | 165,171 | 7,833 | 29,382 | 18,695 | 517,643 |
| 1994 | 44,815 | 155,654 | 104,933 | 187,191 | 6,287 | 23,588 | 27,712 | 550,180 |

(1) Includes all governmental fund types. Health and Sanitation includes operating transfers to the County Hospital and HMO enterprise funds in the amount of $22,103,000 in constant dollars for the current fiscal year.

(2) The information for the years 1985 through 1994 has been adjusted using the average Consumer Price Index – Urban for each year with a base point of December, 1983, equal to 100.

COUNTY OF CONTRA COSTA

# EMPLOYEES' RETIREMENT ASSOCIATION

## REVENUES BY SOURCE AND EXPENSES BY TYPE (1)

LAST TEN FISCAL YEARS

(In Thousands)

### Revenues by Source

| Calendar Year | Employee Contributions | Employer Contributions | Investment Income | Total | Employer Contributions As a Percentage Of Covered Payroll (1) |
|---|---|---|---|---|---|
| 1984 | $ 5,355 | 18,725 | 34,963 | $ 59,043 | 11.5 % |
| 1985 | 5,777 | 20,733 | 47,822 | 74,332 | 11.8 |
| 1986 | 6,011 | 25,153 | 66,318 | 97,482 | 12.9 |
| 1987 | 6,435 | 25,879 | 47,930 | 80,244 | 12.3 |
| 1988 | 7,359 | 28,288 | 49,503 | 85,150 | 12.2 |
| 1989 | 8,634 | 34,916 | 70,400 | 113,950 | 13.6 |
| 1990 | 10,180 | 40,663 | 51,630 | 102,473 | 14.3 |
| 1991 | 11,140 | 44,807 | 76,245 | 132,192 | 14.6 |
| 1992 | 12,078 | 48,510 | 94,980 | 155,568 | 14.8 |
| 1993 | 11,432 | 44,399 | 113,859 | 169,690 | 13.5 |

### Expenses by Type

| Calendar Year | Benefits | Administrative Expenses | Refunds | Total |
|---|---|---|---|---|
| 1984 | $ 23,050 | 465 | 1,860 | $ 25,375 |
| 1985 | 26,516 | 463 | 1,172 | 28,151 |
| 1986 | 29,975 | 501 | 1,358 | 31,834 |
| 1987 | 33,423 | 602 | 1,085 | 35,010 |
| 1988 | 36,715 | 667 | 1,231 | 38,613 |
| 1989 | 39,148 | 851 | 769 | 40,768 |
| 1990 | 41,960 | 1,070 | 677 | 43,707 |
| 1991 | 47,550 | 1,145 | 625 | 49,320 |
| 1992 | 52,946 | 1,391 | 1,070 | 55,407 |
| 1993 | 59,429 | 1,535 | 805 | 61,769 |

NOTE

(1) Source: Audited Financial Statements of Employee Retirement Association Supplementary Schedules

COUNTY OF CONTRA COSTA

# EMPLOYEES' RETIREMENT ASSOCIATION

## ANALYSIS OF FUNDING PROGRESS

(In Millions)

| Calendar Year | Net Assets Available for Benefits | Pension Benefit Obligation | Percentage Funded |
|---|---|---|---|
| 1986 | $ 528.5 | $ 770.4 | 68.6 % |
| 1987 | 573.5 | 837.0 | 68.5 |
| 1988 | 619.1 | 913.4 | 67.8 |
| 1989 | 692.0 | 995.2 | 69.5 |
| 1990 | 741.3 | 1,120.1 | 66.2 |
| 1991 | 826.2 | 1,238.2 | 66.7 |
| 1992 | 928.0 | 1,380.0 | 67.2 |
| 1993 | 1,034.1 | 1,479.4 | 69.9 |

| Calendar Year | Unfunded Pension Benefit Obligation | Annual Covered Payroll | Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll |
|---|---|---|---|
| 1986 | $ 241.9 | $ 195.4 | 123.8 % |
| 1987 | 254.1 | 210.7 | 120.6 |
| 1988 | 283.6 | 232.6 | 121.9 |
| 1989 | 303.2 | 256.6 | 118.2 |
| 1990 | 378.9 | 292.8 | 129.4 |
| 1991 | 412.0 | 306.5 | 134.4 |
| 1992 | 452.0 | 327.4 | 138.0 |
| 1993 | 445.3 | 329.4 | 135.2 |

NOTES:

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit, provides one indication of the Association's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the Association is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Association. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Association's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Association.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA

# PROPERTY TAX RATES (1)
# DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

| Fiscal Year Ended June 30, | County–wide Rate | County Special Districts | Local Special Districts | Agency Districts | Schools | Cities | Total |
|---|---|---|---|---|---|---|---|
| 1985 | 1.0000 | .0031 | .0162 | .0595 | .0278 | .0244 | 1.1310 |
| 1986 | 1.0000 | .0026 | .0144 | .0517 | .0519 | .0226 | 1.1432 |
| 1987 | 1.0000 | .0022 | .0119 | .0439 | .0434 | .0207 | 1.1221 |
| 1988 | 1.0000 | .0022 | .0113 | .0409 | .0142 | .0192 | 1.0878 |
| 1989 | 1.0000 | .0020 | .0089 | .0390 | .0098 | .0181 | 1.0778 |
| 1990 | 1.0000 | .0018 | .0099 | .0381 | .0110 | .0181 | 1.0789 |
| 1991 | 1.0000 | .0013 | .0049 | .0296 | .0153 | .0170 | 1.0681 |
| 1992 | 1.0000 | .0012 | .0028 | .0292 | .0193 | .0155 | 1.0680 |
| 1993 | 1.0000 | .0011 | .0071 | .0345 | .0153 | .0192 | 1.0772 |
| 1994 | 1.0000 | .0011 | .0068 | .0321 | .0190 | .0143 | 1.0733 |

NOTES:

(1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County–wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County–wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA

# PROPERTY TAX LEVIES AND DELINQUENCIES

| Fiscal Year Ended June 30, | Total Current Year Tax Levy | Portion of Current Levy Delinquent at June 30 | Percentage of Current Levy Delinquent at June 30 | Total Delinquent Taxes at June 30 for all Years | Tax Losses Reserve Fund at June 30 | Reserve as a Percentage of Delinquent Taxes |
|---|---|---|---|---|---|---|
| 1966 | $ 106,503,915 | $ 2,185,307 | 2.05 % | $ 3,592,116 | $ 2,205,664 | 61 % |
| 1967 | 122,061,876 | 2,622,948 | 2.15 | 4,134,226 | 2,553,920 | 62 |
| 1968 | 137,110,673 | 2,457,460 | 1.79 | 4,346,243 | 2,980,736 | 69 |
| 1969 | 152,375,816 | 2,405,830 | 1.58 | 4,427,702 | 3,425,401 | 77 |
| 1970 | 168,953,366 | 3,694,654 | 2.19 | 6,255,502 | 3,802,652 | 61 |
| 1971 | 201,084,408 | 3,666,637 | 1.82 | 7,277,849 | 4,310,968 | 59 |
| 1972 | 223,579,827 | 4,058,140 | 1.82 | 8,174,270 | 4,965,476 | 61 |
| 1973 | 235,709,379 | 3,896,245 | 1.65 | 8,721,833 | 5,645,668 | 65 |
| 1974 | 239,381,720 | 3,749,301 | 1.57 | 8,820,144 | 6,692,028 | 76 |
| 1975 | 261,860,435 | 5,283,952 | 2.02 | 10,876,984 | 7,515,195 | 69 |
| 1976 | 290,128,126 | 5,120,237 | 1.76 | 11,678,432 | 8,612,344 | 74 |
| 1977 | 331,632,809 | 4,728,220 | 1.43 | 11,167,061 | 10,073,672 | 90 |
| 1978 | 373,950,185 | 5,943,840 | 1.59 | 12,270,176 | 11,614,986 | 95 |
| 1979 | 196,482,131 | 3,501,345 | 1.78 | 9,313,032 | 10,132,029 | 109 |
| 1980 | 202,823,519 | 4,911,417 | 2.42 | 10,040,343 | 10,206,725 | 102 |
| 1981 | 237,630,961 | 7,195,889 | 3.03 | 12,244,759 | 7,213,929 | 59 |
| 1982 | 264,897,190 | 10,557,491 | 3.99 | 17,041,514 | 8,700,583 | 51 |
| 1983 | 294,757,661 | 10,281,578 | 3.49 | 19,398,576 | 11,158,615 | 58 |
| 1984 | 319,869,578 | 9,216,399 | 2.88 | 18,963,037 | 14,330,673 | 76 |
| 1985 | 356,956,194 | 10,646,452 | 2.98 | 19,856,715 | 18,166,548 | 91 |
| 1986 | 403,053,585 | 11,865,967 | 2.94 | 23,885,971 | 22,766,159 | 95 |
| 1987 | 436,570,280 | 12,330,764 | 2.82 | 23,465,796 | 17,393,902 | 74 |
| 1988 | 487,158,795 | 13,955,266 | 2.86 | 25,072,647 | 18,430,198 | 74 |
| 1989 | 535,212,918 | 13,387,564 | 2.50 | 24,460,470 | 20,125,551 | 82 |
| 1990 | 593,937,412 | 14,746,710 | 2.48 | 24,942,747 | 21,797,766 | 87 |
| 1991 | 669,071,124 | 19,762,687 | 2.95 | 31,374,327 | 24,093,615 | 77 |
| 1992 | 714,963,082 | 24,787,991 | 3.47 | 41,780,835 | 26,558,333 | 64 |
| 1993 | 760,559,294 | 24,239,204 | 3.19 | 46,553,277 | 29,042,152 | 62 |
| 1994 | 794,435,830 | 20,652,106 | 2.60 | 43,996,595 | 31,225,565 | 71 |

COUNTY OF CONTRA COSTA

# PROPERTY TAXES
# DIRECT AND ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS
(In Thousands)

| Fiscal Year Ended June 30, | County | County Special Districts | Local Special Districts | Schools | Cities | Redevelopment Agencies | Totals |
|---|---|---|---|---|---|---|---|
| 1985 | $ 88,794 | 33,180 | 77,755 | 116,900 | 56,435 | 16,957 | $ 390,021 |
| 1986 | 97,574 | 38,450 | 81,206 | 135,369 | 61,881 | 20,280 | 434,760 |
| 1987 | 112,876 | 42,603 | 87,850 | 139,813 | 70,629 | 23,751 | 477,522 |
| 1988 | 116,786 | 46,989 | 95,880 | 150,534 | 79,012 | 30,767 | 519,968 |
| 1989 | 128,753 | 50,651 | 101,420 | 165,059 | 93,019 | 35,221 | 574,123 |
| 1990 | 143,472 | 55,172 | 110,779 | 184,825 | 103,447 | 39,404 | 637,099 |
| 1991 | 155,101 | 63,143 | 117,025 | 205,761 | 112,749 | 48,107 | 701,886 |
| 1992 | 164,649 | 67,125 | 125,264 | 227,839 | 118,584 | 53,626 | 757,087 |
| 1993 | 155,713 | 65,974 | 134,037 | 278,128 | 125,246 | 56,494 | 815,592 |
| 1994 | 101,541 | 75,565 | 143,162 | 335,343 | 127,425 | 58,774 | 841,810 |

NOTE: This schedule shows the property tax levies by major group of taxing agencies.

COUNTY OF CONTRA COSTA

## ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

| | Assessed Value | | | Exemptions | | | Net Increase | |
|---|---|---|---|---|---|---|---|---|
| Fiscal Year | Real Property | Personal Property | Total | Non Reimbursable | Reimbursable | Assessed Value Less Exemptions | Amount | Per-centage |
| 1985 | $ 28,114,223 | 1,259,131 | $ 29,373,354 | $ 386,728 | $ 1,097,118 | $ 27,889,508 | $ 2,528,733 | 9.97 |
| 1986 | 30,948,225 | 1,393,030 | 32,341,255 | 329,754 | 1,114,372 | 30,897,129 | 3,007,621 | 10.78 |
| 1987 | 34,282,841 | 1,658,765 | 35,941,606 | 491,083 | 1,139,609 | 34,310,914 | 3,413,785 | 11.05 |
| 1988 | 38,299,247 | 1,784,244 | 40,083,491 | 515,555 | 1,174,237 | 38,393,699 | 4,082,785 | 11.90 |
| 1989 | 42,174,740 | 1,928,424 | 44,103,164 | 545,435 | 1,207,527 | 42,350,202 | 3,956,503 | 10.31 |
| 1990 | 46,556,862 | 2,085,376 | 48,642,238 | 688,541 | 1,251,480 | 46,702,217 | 4,352,015 | 10.28 |
| 1991 | 51,810,251 | 2,305,378 | 54,115,629 | 768,708 | 1,291,689 | 52,055,232 | 5,353,015 | 11.46 |
| 1992 | 55,678,022 | 2,744,163 | 58,422,185 | 820,302 | 1,315,149 | 56,286,734 | 4,231,502 | 8.13 |
| 1993 | 58,568,085 | 2,825,235 | 61,393,320 | 908,476 | 1,336,478 | 59,148,366 | 2,861,632 | 5.08 |
| 1994 | 60,552,115 | 2,875,582 | 63,427,697 | 1,081,984 | 1,365,411 | 60,980,302 | 1,831,936 | 3.10 |

NOTES:

(1) Article XIIIA, added to California Constitution by Proportion 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975–76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.

COUNTY OF CONTRA COSTA

# RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

| Fiscal Year Ended June 30 | Population | Assessed Value (000's) | Gross Bonded Debt | Debt Service Monies Available | Net Bonded Debt | Ratio of Net Bonded Debt To Assessed Value | Net Bonded Debt per Capita |
|---|---|---|---|---|---|---|---|
| 1985 | 703,405 | $ 29,373,354 | $ 9,886,000 | $ 1,053,862 | $ 8,832,138 | .030 | 12.56 |
| 1986 | 724,020 | 32,341,255 | 9,480,000 | 1,032,873 | 8,447,127 | .026 | 11.67 |
| 1987 | 734,450 | 35,941,606 | 9,075,000 | 1,035,892 | 8,039,108 | .022 | 10.95 |
| 1988 | 753,456 | 40,083,491 | 8,640,000 | 476,942 | 8,163,058 | .020 | 10.83 |
| 1989 | 775,478 | 44,103,164 | 8,185,000 | 808,754 | 7,376,246 | .017 | 9.51 |
| 1990 | 797,281 | 48,642,237 | 7,740,000 | 2,170,188 | 5,569,812 | .011 | 6.99 |
| 1991 | 819,293 | 54,155,630 | 7,265,000 | 1,878,000 | 5,387,000 | .010 | 6.58 |
| 1992 | 836,871 | 58,422,185 | 34,720,000 (2) | 27,000 | 34,693,000 | .059 | 41.46 |
| 1993 | 855,109 | 61,393,320 | 37,650,000 (3) | 39,997 | 37,689,997 | .061 | 44.08 |
| 1994 | 868,600 | 63,427,697 | 318,858,000 | 337,000 | 318,521,000 | .502 | 366.71 |

NOTES:

(1) Does not include Public Facilities Corporation debt.

(2) Restatement of 1992.

(3) Restated to include Housing Authority as of March 31, 1993.

COUNTY OF CONTRA COSTA

# RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

LAST TEN FISCAL YEARS

| Fiscal Year Ended June 30, | Principal | Interest | Total Debt Service | Total General Expenditures (1) and other uses (000's) | Ratio of Debt Service to Total General Expenditures |
|---|---|---|---|---|---|
| 1985 | $ 371,000 | 805,195 | $ 1,176,195 | $ 364,863 | .0032 |
| 1986 (2) | 406,000 | 779,863 | 1,185,863 | 406,484 | .0029 |
| 1987 (2) | 405,000 | 756,000 | 1,161,000 | 464,468 | .0025 |
| 1988 (2) | 435,000 | 729,000 | 1,164,000 | 497,776 | .0023 |
| 1989 (2) | 455,000 | 694,000 | 1,149,000 | 575,095 | .0020 |
| 1990 (2) | 445,000 | 663,000 | 1,108,000 | 641,537 | .0017 |
| 1991 (2) | 475,000 | 628,000 | 1,103,000 | 721,805 | .0015 |
| 1992 (2) | 300,000 | 502,000 | 802,000 | 760,329 | .0010 |
| 1993 (2) | 320,000 | 383,000 | 703,000 | 749,495 (3) | .0009 |
| 1994 (2) | 614,000 | 467,000 | 1,081,000 | 810,360 | .0133 |

NOTES:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation, Redevelopment Agency and Pension Bond debt.

(3) Restatement of 1993

COUNTY OF CONTRA COSTA

# COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 1994

(In Thousands)

| | | |
|---|---|---|
| Assessed Value | $ | 63,427,697 |
| Debt Limit Five Percent of Assessed Value (1) | | 3,171,385 |
| Amount of Debt Applicable to Debt Limit (2) | | |
| Total Bonded Debt | | 318,858 |
| Assets in Debt Service Funds | | 337 |
| Total Amount of Debt Applicable to Debt Limit | | 318,521 |
| Legal Debt Margin | $ | 2,852,864 |

NOTES:

(1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

# COMPUTATION OF DIRECT AND OVERLAPPING DEBT

| | |
|---|---|
| 1993–94 Assessed Valuation | 63,427,696,578 |
| Less: Redevelopment Increments | 5,236,543,696 |
| Adjusted Assessed Valuation | 58,191,152,882 |
| Population | 868,600 (1) |

| | Debt Applicable July 1, 1994 (2) | |
|---|---|---|
| | Percentage | Amount |
| Contra Costa County | 100.000 | $ 337,365,000 |
| Contra Costa County Special Revenue Funds Obligations | 100.000 | 43,432,000 |
| Contra Costa County Public Facilities Corporations | 100.000 (3) | 212,349,000 |
| Contra Costa County Board of Education | 100.000 | 4,750,000 |
| Bay Area Transit Districts | 30.909 | 67,078,770 |
| East Bay Municipal Utility District | 48.910 | 15,788,470 |
| San Ramon Valley Unified School District & Educ. Facility Corp | 100.000 | 82,065,000 |
| Other School Districts and School Building Corporations | 100.000 (4) | 109,013,427 |
| City of Concord and Authorities | 100.000 | 15,917,075 |
| City of Richmond General Fund Obligations | 100.000 | 14,835,000 |
| City of Antioch General Fund Obligations | 100.000 | 19,935,357 |
| City of Pleasant Hill General Fund Obligations | 100.000 | 14,850,000 |
| City of Hercules General Fund Obligations | 100.000 | 12,120,000 |
| City of San Ramon General Fund Obligations | 100.000 | 18,087,595 |
| Other Cities and City Authorities | 100.000 | 15,265,214 |
| East Bay Regional Park District | 44.171 | 52,400,057 |
| Hospital Districts and Hospital Authorities | 100.000 | 12,880,000 |
| Sanitary Districts | 100.000 | 2,825,000 |
| San Ramon Valley Fire Protection District | 100.000 | 10,300,000 |
| Other Special Districts | 100.000 (4) | 132,003,241 |
| 1915 Act Assessment Bonds | 100.000 | 321,017,782 |
| **TOTAL GROSS DIRECT AND OVERLAPPING DEBT** | | 1,514,277,988 |
| Less: East Bay Municipal Utility District (100% self-supporting) | | 15,788,470 |
| San Ramon Unified School Dist. Certificates of Participation (Self-supporting from GIC from Bayerische Landisbank) | | 17,210,000 |
| Other Self-supporting bonds | | 4,130,000 |
| **TOTAL NET DIRECT AND OVERLAPPING DEBT** | | $ 1,477,149,518 |

| | Ratio to Full Cash Value | Per Capita |
|---|---|---|
| Direct Debt (Includes County Lease Revenue Obligations) | 1.02 | $ 683 |
| Total Gross Direct and Overlapping Debt | 2.60 | 1,743 |
| Total Net Direct and Overlapping Debt | 2.54 | 1,701 |

(1) January 1, 1994, State Department of Finance.
(2) Excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes and amounts payable under State water contracts.
(3) A county lease rental obligation.
(4) Various, mostly 100 percent.

COUNTY OF CONTRA COSTA

# PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

| Fiscal Year Ended June 30, | New Dwelling Units (1) | | Construction Valuation (000's) | | Bank Deposits (2) (000's) |
|---|---|---|---|---|---|
| | Single Family | Multiple Family | Residential | Non-Residential | |
| 1984 | 4,162 | 2,255 | $ 408,062 | $ 445,003 | $ 3,821,790 |
| 1985 | 4,650 | 4,672 | 579,867 | 511,120 | 4,302,565 |
| 1986 | 6,186 | 6,766 | 808,639 | 325,046 | 4,501,275 |
| 1987 | 5,481 | 2,950 | 670,747 | 305,953 | 6,554,587 |
| 1988 | 5,883 | 2,141 | 785,925 | 214,201 | 6,490,318 |
| 1989 | 5,504 | 2,219 | 863,313 | 264,020 | 8,049,194 |
| 1990(3) | 3,132 | 1,149 | 560,193 | 252,443 | 8,945,509 |
| 1991 | 2,705 | 1,275 | 488,939 | 196,165 | 8,907,543 |
| 1992 | 3,279 | 614 | 638,714 | 207,099 | 9,102,176 |
| 1993 | 3,026 | 451 | 590,000 | 183,156 | 11,462,467 |

Source: (1) "California Construction Trends", Security Pacific National Bank: 1987–1988 Economic Sciences Corp: 1989–1993.

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

(3) Corrected Building Permit Valuation numbers.

| Property Values (000's) | | | | |
|---|---|---|---|---|
| Residential | Commercial | Industrial | Land | Total Property Values |
| $ 16,228,316 | 3,364,275 | 6,617,798 | 509,297 | $ 26,719,686 |
| 17,718,439 | 3,988,385 | 7,111,598 | 554,932 | 29,373,354 |
| 19,570,707 | 4,664,393 | 7,498,273 | 607,882 | 32,341,255 |
| 21,864,385 | 5,510,430 | 7,896,014 | 670,777 | 35,941,606 |
| 24,470,268 | 5,936,133 | 8,947,745 | 729,345 | 40,083,491 |
| 27,211,978 | 6,041,912 | 10,026,913 | 822,362 | 44,103,165 |
| 30,469,308 | 6,453,312 | 10,760,173 | 959,444 | 48,642,237 |
| 34,470,712 | 7,051,527 | 11,436,450 | 1,156,941 | 54,115,630 |
| 37,770,532 | 7,656,657 | 11,889,885 | 1,105,112 | 58,422,186 |
| 42,295,193 | 7,602,074 | 12,357,698 | 1,172,732 | 63,427,697 |

COUNTY OF CONTRA COSTA

## TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 1994

| TAXPAYER | TYPE OF BUSINESS | 1993–94 SECURED ASSESSED VALUATION | % OF TOTAL SECURED ASSESSED VALUATION |
|---|---|---|---|
| Chevron USA | Petroleum Refining | $ 2,061,893,286 | 3.41 % |
| Pacific Gas & Electric | Utility | 1,307,381,004 | 2.16 |
| Pacific Bell | Utility | 834,116,805 | 1.38 |
| Shell Oil Company | Petroleum Refining | 698,525,884 | 1.15 |
| Tosco Corp | Petroleum Refining | 450,222,721 | 0.74 |
| Unocal | Petroleum Refining | 418,506,249 | 0.69 |
| USS Posco | Steel Production | 337,206,964 | 0.56 |
| Presley | Construction | 328,582,003 | 0.54 |
| Bank of America | Banking | 225,456,712 | 0.37 |
| GWF Power Systems | Utility | 211,731,784 | 0.35 |
| | | $ 6,873,623,412 | 11.35 % |

COUNTY OF CONTRA COSTA

# DEMOGRAPHICS – POPULATION

| Jurisdiction | Date of Incor–poration | 1950 | 1960 | 1970 | Special Census 1975 | 1980 | 1990 | 1994 |
|---|---|---|---|---|---|---|---|---|
| Antioch | 2/2/1872 | 11,051 | 17,305 | 28,060 | 33,215 | 43,559 | 61,379 | 72,267 |
| Brentwood | 1/1/1948 | 1,729 | 2,186 | 2,649 | 3,662 | 4,434 | 7,515 | 10,468 |
| Clayton | 3/18/1964 | | | 1,385 | 1,790 | 4,325 | 7,219 | 8,604 |
| Concord | 2/2/1905 | 6,953 | 36,208 | 85,164 | 94,673 | 103,251 | 110,640 | 113,934 |
| Danville | 7/1/1982 | | | | | | 28,675 | 34,972 |
| El Cerrito | 8/20/1917 | 18,011 | 25,437 | 25,190 | 22,950 | 22,731 | 22,684 | 23,581 |
| Hercules | 12/15/1900 | 343 | 310 | 252 | 121 | 5,963 | 16,554 | 18,898 |
| Lafayette | 7/22/1968 | | | 20,484 | 19,628 | 20,879 | 24,482 | 23,917 |
| Martinez | 4/1/1876 | 8,268 | 9,604 | 16,506 | 18,702 | 22,582 | 33,510 | 35,539 |
| Moraga | 11/13/1974 | | | | 14,418 | 15,014 | 14,780 | 16,613 |
| Orinda | 7/1/1985 | | | | | | 16,704 | 17,102 |
| Pinole | 6/25/1903 | 1,147 | 6,064 | 13,266 | 15,337 | 14,253 | 17,147 | 18,318 |
| Pittsburg | 6/22/1903 | 12,763 | 19,062 | 20,651 | 24,347 | 33,034 | 47,190 | 50,789 |
| Pleasant Hill | 11/14/1961 | | | 24,610 | 25,398 | 25,124 | 31,115 | 32,069 |
| Richmond | 8/7/1905 | 99,545 | 71,584 | 79,043 | 70,126 | 74,676 | 83,718 | 92,650 |
| San Pablo | 4/26/1948 | 14,476 | 19,687 | 21,461 | 19,392 | 19,750 | 24,709 | 26,181 |
| San Ramon | 7/1/1983 | | | | | | 34,170 | 39,595 |
| Walnut Creek | 10/19/1914 | 2,420 | 9,903 | 39,844 | 46,034 | 53,643 | 60,542 | 62,859 |
| Total Incorporated | | 176,706 | 217,350 | 378,565 | 409,793 | 463,218 | 642,733 | 698,356 |
| Unincorporated | | 122,278 | 191,680 | 177,240 | 173,036 | 194,034 | 154,548 | 170,244 |
| TOTAL COUNTY | | 298,984 | 409,030 | 555,805 | 582,829 | 657,252 | 797,281 | 868,600 |

Source: 1940–1990 U.S. Census; 1992–94 California State Department of Finance

COUNTY OF CONTRA COSTA

# MISCELLANEOUS STATISTICS

| | |
|---|---|
| GEOGRAPHICAL LOCATION: | Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South. |
| ALTITUDE: | Sea Level to 3,849 feet |
| AREA OF COUNTY: | 732.6 square miles of land and 73.3 square miles of water. |
| COUNTY SEAT: | Martinez, California |
| FORM OF GOVERNMENT: | General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849. |

| | JUNE 1994 PRIMARY ELECTION | NOVEMBER 1992 GENERAL ELECTION | JUNE 1992 PRIMARY ELECTION |
|---|---|---|---|
| REGISTERED VOTERS | 475,884 | 507,451 | 452,315 |
| NUMBER VOTING | 169,670 | 389,391 | 216,287 |
| PERCENT VOTING | 35.7 | 76.7 | 47.8 |

ROADS: 742.48 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

| YEAR | NUMBER OF EMPLOYEES | PERCENT OF INCREASE (DECREASE) | NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION |
|---|---|---|---|
| 1980 | 5960 | .5 | 9.1 |
| 1981 | 6052 | 1.5 | 9.2 |
| 1982 | 6063 | .2 | 9.1 |
| 1983 | 5915 | (2.4) | 8.7 |
| 1984 | 5743 | (2.9) | 8.3 |
| 1985 | 5791 | .8 | 8.2 |
| 1986 | 5968 | 3.1 | 8.2 |
| 1987 | 6111 | 2.4 | 8.3 |
| 1988 | 6317 | 3.4 | 8.4 |
| 1989 | 6463 | 2.3 | 8.3 |
| 1990 | 6718 | 3.9 | 8.4 |
| 1991 | 7008 | 4.3 | 8.6 |
| 1992 | 7080 | 1.0 | 8.5 |
| 1993 | 6689 | (5.5) | 7.8 |
| 1994 | 6658 | (0.5) | 7.7 |

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